UNIVERSITY OF ALBERTA

ACCOUNTABILITY IN A CONTEMPORARY FIRST NATION CONTEXT: A BLENDING OF FORMS

by

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ABSTRACT

This study investigates historical and current perspectives of accountability within the federal government and within a First Nation community, particularly as reflected in spiritual, social, and hierarchical forms. A review of historical documents and ethnographies, as well as interviews and participant observation, provide a background from which to identify differences in ideologies and forms of accountability that are prevalent in the different contexts. A framework that blends spiritual, social and hierarchical forms of accountability is developed, with a view to providing a more workable process that reflects the goals, visions, and priorities of the First Nation in a language that is meaningful to them, while at the same time meeting the requirements of the federal government.

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Chapter 1: Introduction

> Accountability is linked to the source of an authority, and can be thought of as enforcing or explaining responsibility, and its practice is linked to a judgment about an office holder's action. It involves rendering an account to someone on how responsibilities are fulfilled, on actions taken to correct problems and to ensure they do not recur. (Privy Council Office, 2003:3)

> Indigenous accountability takes many forms. Accountability to our respective creators, and to the universe, the earth, the lands, waters, air and natural resources, both renewable and non-renewable. Accountability to our ancestors, histories, societies, cultures, spirituality, belief systems, customary lifeways, communities, extended families and families. We are even now accountable to the superimposed laws of the current governments and their regimes, their police forces, courts, military and financial systems. For me, accountability equals maintenance - as indigenous peoples we must maintain all that is important to us. (Happynook, 2001:1)

Accountability is a concept defined in the eye of the beholder. The two explanations above demonstrate two very different ways in which the term is envisioned in the lenses of representatives of two different sectors of modern Canadian society: an elected federal government and Indigenous[1] peoples. The first is taken from an official publication of the Office of the Privy Council of Canada, the second from a publication by a First Nation scholar and leader from British Columbia. A problem arises when there is an intersection of groups who identify with each of those meanings, and there is a lack of cross-understanding and cross-matching of what the term "accountability" represents to each party.

---

[1] Throughout the paper, I use the terms 'Indigenous", "Aboriginal", "First Nations", and "Native" at various times. *The Constitution Act, 1982* identifies "Aboriginal Peoples of Canada" as "Indian, Inuit and Metis peoples of Canada" (S35.2). Prior to World War II, people who were legally "status Indians" were referred to as Indians or Natives in Canada; they are now commonly referred to as "First Nations". For the purpose of this paper I use the terms Indigenous, Aboriginal, and Native in a collective sense, referring to the people under the constitutional definition of "Aboriginal". I use the term "Indian" when the reference relates to a period in time when that was the common nomenclature, and I use the term "First Nation" generally when I am referring to the more recent context.

The First Nations/Canadian federal government relationship exemplifies such a scenario. The Canadian federal government system has historically consisted mainly of the authoritative, hierarchical process of "rendering an account" through numerical reports. It is based on an ideology of the self-interested nature of humans, inequality among all things, and a high regard for material wealth and power. First Nations historically had no conscious, formal "form" of accountability. However, there existed what may be described in western terms as inherent forms of a spiritual and social nature. These were founded on an ideology of respect, equality and mutual interdependence among all things.

Historically, government forms of accountability were imposed upon First Nations. Numerous studies, reports and scholarly writings by a broad spectrum of public committees, individual Native leaders, and interested anthropologists explain problems that have resulted:

> The fact is that internal divisions among native communities between elected band councils and chiefs, their supporters on the one hand, and other groups more insistent on traditional forms of aboriginal authority and political process on the other, are decades old; they stem directly from the subordination of indigenous peoples to the Canadian state and its imposition of a whitestream system of government, against aboriginal systems. (Denis, 1997:29);
>
> ..in general, First Nations are often co-opted into accepting, or simply appropriate with few or no other choices, non-Aboriginal models of governing and administrative authorities…thus…non-Aboriginal models and concepts dominate the policy and reform agenda in ways that are not always in the best interests of First Nations, their communities and their organizations. (Depew, 1994:28)
>
> Our central conclusion can be summarized simply: The main policy direction, pursued for more than 150 years, first by colonial then by Canadian governments, has been wrong. (RCAP, 1996)

Conflicts have been manifest in interactions both between the federal government and First Nations and between First Nation citizens and their own Chiefs and Councils. At the local level, there are numerous examples of court cases in which members of First Nations have demanded more say in council decisions and more "accountability" from their leadership in their own communities (e.g., Samson Cree Nation, 1998; Vrsnik, 1999; Veale, 2002). First Nations are also demanding that the federal government be accountable in its own terms to them (Samson Cree, 1998). In turn, the federal government has in recent years demanded more reports and accountability assessments from First Nations (Auditor-General, 1997). But in a study of accountability in First Nations communities conducted by the Office of the Auditor General of Canada in 1996, participants generally felt that programs designed by government do not necessarily reflect the needs of the community. They also felt that the federally imposed accountability regime requires information that is of limited value to them and does not enhance accountability between Chief and Council and community members (Auditor-General, 1996).

The existence of incompatibilities and differences between federal government and First Nations ideologies is not new. It is consistent with imperial and colonial forms that have been the subject of anthropologists' studies for years. Researchers have shown how patterns of social, spiritual and economic systems and relationships are decided by, or at least interpreted by, very different orders of meaning and value across those forms. Researchers say that within an asymmetrical system where the hegemony[2] of the dominant imperial power prevails, at least some of the practices and modes of consciousness of the indigenous culture escape domination and maintain their integrity (Ortner, 1984). And even though a dominant society subordinates the values and systems of another society, it does not necessarily mean that the latter are not valuable and useful in their own right.

---

[2] Hegemony is taken to mean the taken-for-granted, that is, the consciousness and representation that appear reasonable and credible in a society or community, as described by Comaroff and Comaroff (1991:19).

Sahlins (1994) suggests that change is now occurring in many colonized societies as previously dominated groups acquire more power and create new "hegemonies" that are based on traditional concepts and beliefs of their own. To him, "the cultural self-consciousness developing among imperialism's erstwhile victims is one of the more remarkable phenomena of world history in the later 20th century." (Sahlins, 1994:378). In Canada, Aboriginal scholars and leaders are calling their people to recover a cultural identity that is grounded in traditional principles and teachings, to reinvigorate values and principles upon which those teachings were based, and to apply them where appropriate in contemporary circumstances (Alfred, 1999).

The particular community that is the focus of my research is the Vuntut Gwitchin First Nation (VGFN) of Old Crow, Yukon. People of this First Nation have expressed a desire to develop new systems and, in particular, processes of accountability that are more consistent with their own traditional values and priorities. In 2003, VGFN Chief and Council approached a Whitehorse consulting firm and asked them to propose recommendations relating to accountability systems and measures or indicators that might help the First Nation to evaluate how "successful" their system of self-governance is in their own terms. VGFN is a "fourth world" community in that it will not gain economic or political independence from the Canadian nation-state in the near future, if ever. Nevertheless, it hopes to combine techniques and ideals of the dominant culture with those of its own, to create a "cultural space" within Canada that is more appropriate and acceptable to its own cultural traditions and history. Marshall Sahlins calls it: "jiving to the world beat while making their own music" (Sahlins, 1994:389). I was invited to work with the consulting firm and the First Nation to develop such a new framework of accountability.

"Accountability"

In considering the concept of "accountability", I take the position that it comprises an ideology, in that it is concerned with what Eagleton (1991:28) describes as "affective, unconscious signs, meanings, and values that are encoded in practices and relations that bind particular individuals or groups in a social reality". In this sense, forms of accountability in different cultures represent different meanings and values, both conscious and unconscious, and are represented by different signs and practices. A stream of accounting research has identified several "forms" of accountability that exist in different historical and cultural contexts. These forms give rise to different manifestations of particular ideologies: different relationships, different discourses or modes of communication, different mechanisms in terms of techniques, structures, systems, and activities, and so on.

Three forms that have been identified in accounting literature are a "hierarchizing" or "hierarchical" form, a "socializing" form, and a "sacred" or "spiritual" form. The hierarchical form is typically grounded in formal, structured rules and procedures and involves asymmetrical relationships where a subordinate reports to a superior. The socializing form of accountability is less structured, and while it may be ultimately strategic, it is carried out through informal communication among peers. It involves mutual interdependence and a sharing of meanings and understandings. The third, spiritual form represents a moral or ethical relationship between an individual or community and a "higher principal", whether it be a God, one's own conscience, the land, future generations, or another inanimate concept, to which accountability provides comfort and guidance, and ultimately, survival. Each of the three forms exist to some degree within both the federal government and the First Nation, and it is the extent and manifestation of such existence in each, and the potential for a blending of such forms under one framework, that I investigate in this paper.

Throughout the paper, I describe meanings of "accountability" in the language of critical accountability theorists of the western world. The term "accountability", as I will show, seems to be far removed from traditional First Nation culture and First Nation language. But it is the fact that "accountability" in the western perspective is not a familiar traditional First Nation concept that is the root of the problem. The expectation and assumption on the part of the federal government that the concept employed by its own officials and representatives is, or should be, familiar to First Nations has created confusion and misunderstandings in the accountability process. My objective in this study is to investigate similarities and differences in meanings of "accountability" in the two different cultural contexts, with a view to bridging the gap across misunderstandings between them. I am cognizant of the risk of trying to unpack and interpret meanings in my own terms; however, I contend that considering federal government policies, practices and ideologies and those of a particular First Nation in relative, common terms will lead to invaluable practical and theoretical insights and applications.

Importance of the study

Theoretical

The study is important both theoretically and practically. On the theoretical side, accountability literature has identified problems with the interaction and coexistence of different forms of accountability in one organizational setting. For example, Roberts (1991:355) describes hierarchical and socializing forms as being "constructed around an untenable and destructive split of ethical and strategic concerns to the detriment of both". He later illustrates this by considering the diverging interests of board members pursuing financial objectives of wealth maximization while at the same time concerning themselves with broader social and ethical corporate responsibilities (Roberts, 2001). Collier (2004) identifies a "space" between the calculative hierarchical system of accountability and the sense making narration of social accountability. Laughlin (1990) looks at finances in terms of different relationships within the Church of England. He concludes that there is a spiritual aspect that makes demands for increased financial accountability "inappropriate in a sacred and secular context and to an extent, largely impossible" (p.112). He notes that congregational members "are reluctant to call for greater accountability from their clergy and parish leaders more generally – somehow this is deemed unspiritual and inappropriate" (p.113). Other authors call for broadening the conceptualization of accountability to include priorities, values and assumptions of "other" aspects of the environment and societies (Chwastiak, 1999; Chew & Greer, 1997).

I advance the theoretical perspective by investigating how the three forms can actually coexist, complement, and supplement one another and by developing a new model of accountability that combines the three forms into an interconnected hybrid. It brings into account cultural and historical assumptions of both the federal government and the First Nation, and draws on the strengths of each. It gives recognition and voice to the "other", in this case a particular First Nation, and to the values, assumptions and ideologies that characterize that "other". In so doing, the study answers the call from numerous accounting researchers for "emancipation" of accounting processes and a "liberation of spiritual values into the accounting and accountability context" (Chua, 1996; Chua, 1998; Gallhofer & Haslam, 1997; Gallhofer & Chew, 2000; Gallhofer & Haslam, 2004).

Practical

From a practical perspective, the study addresses the many reports written by the Auditor-General's Office, Aboriginal leaders, and other scholars regarding the apparent incompatibility of federal government expectations of accountability and the values and priorities of a First Nation. It also answers the call from within VGFN to develop a new model that reflects its own values and principles. The study articulates similarities and differences between the federal government expectations of accountability and the meanings of the term among VGFN citizens. As an example, mechanisms of accountability predicated upon the government's economic model and ideologies have been imposed upon VGFN even in its own self-governance model. The Land Claims agreement includes references to Generally Accepted Accounting Principles and Generally Accepted Accounting Standards and "accountability" enacted by these principles (VGFNFA, 1993). The presumption embedded in the agreement is that these principles and standards, and the ideologies that lie beneath them, are "generally accepted" and understood on a consistent basis across all parties, including the First Nation. I will show that this is not the case – in fact ideologies underlying the government economic model and VGFN historical practices and systems vary in many ways. Through an understanding of the respective ideologies, a new model may be developed that is meaningful and workable for all concerned.

I am not in a position to speak or act on behalf of the First Nation so my study comprises a collaborative process in which I bring together local knowledge, historical consciousness, and everyday experiences of those affected, along with my own technical procedural skills and my comparative knowledge of management and accountability issues.

Paper organization

The paper is organized in a manner that is intended first to demonstrate the depths of the ideologies underlying both the federal government and First Nation meanings of accountability; second, to show elements of federal government influences on the Vuntut Gwitchin First Nation with regard to accountability processes and expectations; and then, to reflect on currently held meanings, opinions and suggestions as to the present effectiveness of the status quo. From there, a new framework is developed.

Chapter 2 provides a review of relevant streams of accounting literature in order to provide a background of forms and ideologies of accountability on which my study is based. These include the "possibilities" of different forms of accountability in different historical and cultural contexts, and the concept of accountability to an "other" entity that may not share the same underlying values and assumptions as the principal in the relationship. In Chapter 3, I discuss the methodologies used in the study. These include a review of historical records, interpretations of ethnographers of the area, stories of elders, as well as interviews and interaction with affected parties.

The next four chapters provide a brief review of the evolution of forms of accountability and corresponding underlying ideology within the federal government and the Vuntut Gwitchin First Nation, and changes in attitudes and processes that have taken place over time. Chapters 4 and 5 address the federal government and First Nation histories, respectively, until World War II, when federal government policies first began to significantly affect the Vuntut Gwitchin. Prior to that time, federal Indian policies had been established mainly through the Indian Act, but the isolation of the Old Crow region precluded much direct involvement by the federal government agents with the First Nation. However, through the fur trade, missionary influence, and the gold rush, many aspects of EuroCanadian culture, including, among other things, various material commodities, did become important elements in the lives of the Vuntut Gwitchin.

Changes in policies, structures, and systems of the federal government and VGFN from the late 1940s until the present are described in chapters 6 and 7, respectively. During this period, the First Nation shifted from living a primarily subsistence lifestyle in which mutual interdependence and accountability to the land and future generations were key to their survival, to one of significant economic dependence on the state and subordination in terms of control over social, economic, and political systems and structures. Finally, in the 1990s, the First Nation became a self-governing community struggling to establish systems that reflected its own cultural identity. The influence of the federal government through welfare payments and the introduction of western organizations and institutions suppressed many "traditional" values and it reduced the importance of previously inherent socializing and spiritual forms of accountability in the community. Yet, I will show that those forms of accountability and their underlying ideologies have not necessarily been replaced by corresponding forms and ideology of the nation-state. Rather, a conglomeration of systems, structures, and relationships that are not fully understood by anyone has resulted.

In chapter 8, the current status of forms of accountability relating to the First Nation is discussed from the perspective of federal government representatives, along with the understanding of the term "accountability" of those representatives. The corresponding perspectives of citizens of VGFN are discussed in Chapter 9. Both chapters are based on my own observations from time in the VGFN office and on interviews that I conducted in the summer of 2003 and fall of 2004 with various individuals in Whitehorse, Yukon and Old Crow. They highlight the continuing difference and distance that exist between federal government policies and attitudes and First Nation attitudes and understandings of the same policies.

In Chapter 10 of the dissertation, I present a framework of accountability for the First Nation, with specific detail relating to the area of Housing. The framework proposes a fit between the ideologies and expressed desires of the Vuntut Gwitchin and the realities of the context of systems and structures in which they exist. It is an articulation and demonstration of the importance of what may be considered more "traditional" First Nation forms of accountability and their ability to interact and interplay with what are seen as "western" or "mainstream" hierarchical forms. My hope is that the framework may be projected to other First Nations and applied in their own contexts in the future. Chapter 11 provides a summary of the study and prospects for other areas of research that it might inspire.

Chapter 2: Accountability Theory

Several streams of accounting research relate to accountability. One stream considers sources of accountability and the relative strength of accountability pressures from those sources (Gibbins & Newton, 1994). It investigates the complexities of being held accountable to more than one principal, particularly if the principals have conflicting interest and expectations (Schlenker & Weigold, 1992; Gibbins & Newton, 1992; Carnaghan, Gibbins & Ikaneimo, 1996). Several authors discuss the implications for decision-making of being accountable to one's self as well as to a group of which an individual is a member (Garfinkel, 1967; Schlenker & Weingold, 1992; Cummings & Anton, 1990). More specifically relevant to this study, another stream of research has identified the existence of different "forms" of accountability that vary depending on historical and cultural contexts (Roberts, 1991; Roberts, 1996; Laughlin, 1996; Willmott, 1996). Yet another area of research concerns accountability as it relates to Aboriginal values and traditional relationships, particularly as they compare to European-derived "western" values (Jacobs, 2000; Chew & Greer, 1997; Gibson, 2000; Hines, 1992). In a Canadian context, Neu (2000) and Neu & Therrien (2003) examine the role of accounting and accountability in the denigration and suppression of Aboriginal peoples by the federal government. In this study, I focus on "forms" of accountability, and particularly as they relate to an Aboriginal context.

"Forms" of accountability

Two "forms" of accountability have been described by Roberts (1991) as "hierarchical" and "socializing". Hierarchical accountability is associated with formal, structured mechanisms and procedures that normally include accounting information: financial reports and audits thereof, reporting systems from subordinates to their superiors, and monitoring and control protocols. It is based on numerically calculated conformity to predetermined standards and to the expectations of others. By contrast, socializing accountability involves informal, largely unstructured forms of communication among peers trying to acquire common understandings and reciprocal recognition. Laughlin (1990) introduces what I see as a third form, that of the "sacred" or "spiritual", which he later describes as an accountability to "higher principals", such as the teachings of a God or other Creator, or unwritten moral codes (Laughlin, 1996). The literature suggests that the three forms may be relevant and manifest in different contexts and different accountability relationships within one organization. I explain each of these in more detail below.

"Mainstream" form of accountability

A dominant form in western "mainstream" organizations is identified as the hierarchical form, which is underpinned by agency theory (Chwastiak, 1999). According to agency theory, a principal transfers responsibilities or resources to an agent or subordinate, and in return expects a specific action or, at the least, an explanation of the agent's actions and activities. Agency theory is premised on the view of human nature as self-interested and opportunistic. Because of the potential for agents to maximize their own self-interest rather than that of their principal, "accountability", considered in this context to be the obligation to provide an "account", is a necessary constraint on them (Roberts, 2001:1549).

The identification of the hierarchical as a "mainstream" form of accountability has given rise to questions regarding the generalizable "adequacy" of the theory upon which it is typically based (Shearer, 2002). The argument is that the values, assumptions, and expectations embedded within the hierarchical accountability relationships are constructed by a dominant party and imposed upon an "other", over whom it may exercise power. Schweiker (1993) and Chwastiak (1999) argue that the imposition of unfamiliar values and expectations is "unethical", while Chew & Greer (1997:293) suggest that where the "other" is a subordinated indigenous culture, ethnocide may result. In Canada, imposition of such dominant values and assumptions has been made by the nation-state upon its Aboriginal peoples (Neu & Therrien, 2003). It is the ramifications and manifestations of that imposition in terms of accountability that this study investigates.

Hierarchical accountability

Roberts (1991) argues that accountability is a way of constituting individual identity and self-esteem. In a hierarchical form of accountability, he claims that identity is dependent on achieving predetermined standards of expected utility, financial budgets, time deadlines, and the like, and on "visibly" meeting expectations of others. According to Roberts (1991:359), the hierarchical form is individualizing, in that people become preoccupied with an "absorption with self, with how one will be seen", particularly in comparison to others. It is "hierarchizing" in that:

> the individualized self can aspire to ever more complete autonomy and each level of the hierarchy apparently offers a move towards this; position in the hierarchy serving as an objective confirmation of relative value and worth (Roberts, 1991:360).

Hierarchical accountability in this sense is thus based on values that extol the virtues of unequal relationships and differential authority, and the quest of individuals to achieve ever higher levels of authority.

The formality of procedures and mechanisms within the hierarchical form of accountability and the accounting information embedded within it are able to, in part, resolve problems of divergent interests and distrust that occur in cases of distance, physically as well as across hierarchical levels. In fact, Laughlin (1996) contends that contractual, hierarchical forms are generally associated with situations in which there are low levels of trust and high potential for value conflicts between the parties.

Roberts (1991) suggests that dominance and distrust that are directed towards distant and subordinate parties often come to inhabit and shape local contexts of interaction. As subordinate agents try to conform to the dominant party's expectations, because of either the fear of possible sanctions or the lure of incentives, not only can effective coordination of action be lost, but an individual or community's own sense of values may also be subordinated. Panozzo (1996), in studying the effects of surveillance and control on subordinates, observed that hierarchical accountability systems may undermine and potentially destroy community identities and relationships within communities. As Roberts & Scapens (1985) note, if the relationship is asymmetrical in the first place, hierarchical processes will perpetuate a system of dominance. In a Canadian example, Neu (2000) and Neu & Therrien (2003) explain how the accounting systems and standards of the federal government in Ottawa have played a role in facilitating and perpetuating dominance and control over Aboriginal people all across

Canada. It is not the process of subordination that is at issue in this study; rather, it is the extent to which it has occurred in a First Nation accountability context, and whether or not the systems of accountability that have resulted from the dominance are appropriate today.

Socializing accountability

The second form of accountability that Roberts (1991) identifies is "socializing accountability, the social process of "making sense of what is going on" (p.362). This form occurs through "mutual engagement and reciprocal recognition" (Roberts, 1991:362). In other words, where hierarchical accountability entails meeting the predetermined expectations of a superior, socializing accountability rests on mutual interdependence and an obligation to achieve mutual understandings and objectives through interaction among equals. Roberts (1991; 1996) says socializing accountability is generally based on a context in which there is a relative absence of asymmetries of power, and it occurs in a structure which allows face-to-face contact and negotiation. It may be manifested through Sinclair's (1995) "personal meaning", which she describes as being "confidential and anecdotal" (p.224). It is similar to Arrington & Francis' (1993) hermeneutical approach to accountability, in which understanding emerges through discursive practices. In their view, the reasonableness of action is "revealed" through the activity of "giving an account". That is, a person's "accountability" is reflected in the "intentions, motives, passions, and purposes" of the way he or she explains him or her self (Arrington & Francis, 1993:122). It involves interpretation and understanding of the language of communication by the "discursive participants". With such understanding, the reasonableness or fairness of actions may be assessed in common terms. There is an underlying element of trust and respect in socializing accountability that enables the process.

Jonsson (1996) finds that trust within a group allows members to act without hierarchical control. He says that trust reduces complexity because it lessens the requirement to identify and control every and any potential action. In an economic environment, for example, "keeping each other accountable, giving accounts in the form of stories, and trusting, can reduce the use of accounting information to productive proportions." (Jonsson, 1996:104). Roberts (2001:1567) contends that over time, face-to-face interaction can produce complex relationships of respect, trust and felt reciprocal obligation that far exceed the purely instrumental orientation to action that agency theory assumes. He feels that hierarchy inhibits talk and thus socializing accountability in that it ranks an individual's relative value and the relative worth of her or his opinions. Social relationships, on the other hand, can draw individuals "into a much deeper form of mutual engagement and reciprocal recognition than a calculated conformity with others' wishes can ever secure" (Roberts, 1991:362).

Spiritual accountability

Laughlin (1988,1990) considers "spiritual" or "sacred" aspects of accounting and accountability. He investigates a series of complex relationships within the Church of England, where accountabilities range from being "sacred" in nature to "secular" or "profane". His example of sacred accountability occurs between parishioners and the parish, where the expectation of the congregation is that the Church will provide spiritual comfort and guidance. It is based on an inherent understanding by parishioners of their relationship with their own form of spiritual or sacred entity. While there may be a form of socializing accountability at play among parishioners, the spiritual, according to Laughlin (1988), guides their behaviour, towards one another, towards the environment surrounding them, and so on. Standards or expectations of behaviour in this type of accountability are in the form of informal, unwritten codes of moral and ethical conduct. Subsequent reckoning is through personal confessionals, sanctions induced by one's own conscience or spiritual occurrences, as well as by the approval or disdain of others in the congregation.

Laughlin (1990) notes that there can exist within one organization a range of different accountability relationships that are based on different degrees of prominence of sacred and secular values and ideologies. In its relationship with the congregation, for example, the parish's accountability is to ensure that the sacred is protected, and any matters of finance that may crop up create minimal interference. But within the same Church, there is a relationship between the governing body of the Church, the Commissioners, and the Directors or Central Board which is of a contractual or hierarchical form, one which is typically dominated by formal, accounting-type information flows, budgets, and financial reports.

Laughlin (1990) finds that the internal dynamics manifest in the different relationships create problems: they make "demands for greater accountability of diocese possible, questionable for the Church Commissioners, improbable for the Central Board and impossible for the parishes" (Laughlin, 1990:112). But he confines his analysis only to the effects and relevance of financial accountability. By considering relationships in a broader sense, that is, in terms of social, spiritual, environmental, and other relevance, and by understanding the interconnections among them, it may be possible to achieve such "greater accountability". Financial accountability need not necessarily be mutually exclusive of spiritual or social forms of accountability.

In a slightly different vein, several recent research papers have addressed accounting and its relationship to the spiritual (Lehman, 2004; McKernan & McLullich, 2004) and reflections of accounting and order in spiritual environments (Ezzamel, forthcoming; Jacobs & Walker, 2004). The first authors lament the loss of spiritual values of honesty and integrity in financial reporting and accounting regulations through a utilitarian emphasis on right and wrong. The latter authors investigate the use of accounting numbers in the constitution of order in social and spiritual contexts. I take a slightly different approach from both. I am not concerned with the relationship between accounting numbers or order and the spiritual. I consider spiritual accountability as a code of conduct and way of life that guides people to act in a manner that allows them to live with their conscience and with a balance in their lives. It is not necessarily directly related to any utilitarian form of accounting, nor need it be. I take the view that spiritual accountability, as a phenomenon in itself, may coexist with, and enhance other more instrumental forms of accountability.

Multiple forms of accountability

Roberts (1991) submits that a combination of the two forms that he identifies, socializing and hierarchical accountability, represents the ideal. While they may seem independent of each other, they can in fact complement and supplement one another.

Within an organizational context, informal forms of social accountability, for example, can do much to enhance and secure a routine sort of interdependence. At the same time, hierarchical forms offer some protection from favouritism, nepotism, local collusion or abuse of unsurveilled power that can occur within the informal. But while the two forms may be interwoven and in a practical sense dependent upon each other, Roberts (1991) finds that their coexistence can be problematic in many organizations. A commitment to hierarchical structure and obligations and the individual self interest that it entails, for example, can threaten informal loyalties. Conversely, informal loyalties and solidarity among colleagues can undermine and subvert functional responsibilities.

In a later study, however, Roberts (2001) advocates attempting to balance the two forms. He suggests that socializing accountability can have both strategic and moral dimensions: it can address both practical, instrumental procedures and decisions and at the same time fulfill moral considerations within an accountability relationship. I add the third, spiritual dimension to the mix. I show that in some contexts, such as traditional First Nations, cultural values of egalitarianism and reciprocal dependencies underpin a form of social accountability. At the same time, a spiritual relationship among individuals, communities and the natural world which affects many of their actions and decisions is evident. A practical balance of the three forms across relationships within the VGFN context today is the ideal that this dissertation works towards.

Different understandings of accountability

A significant problem with achieving a balance of forms of accountability is that there is often a lack of mutual understanding between parties to the relationship of expectations and assumptions. In "mainstream" western contexts, for example, spiritual and socializing forms of accountability, as I show in this study, are not given the legitimacy that they often warrant. At the same time, in the asymmetrical agency theory model, the terms of understanding of accounts are imposed by the superior: the principal expects certain actions of the agent without consideration of whether or not those expectations have the same meaning to the agent (Roberts & Scapens, 1985).

Similarly, Shearer (2002) argues that the principal defines the scope of the relationship in its own terms, and in so doing, denies any difference between itself and those to whom it is accountable. It presumes an equality, or at least a consistency, between parties to the relationship, in terms of expectations, values, and assumptions. And since those terms in the agency theory model are purely of an economic nature, the principal fails to consider any social or environmental concerns of the "other".

While Shearer (2002) raises the important issue of considering broader terms of accountability, she does not connect it to the existence or use of different forms of accountability identified by Roberts (1991) and Laughlin (1990). She focuses on enhancing social "accounting" as a conduit to "discharging" the accountability of an entity with regard to a broader community. As an example, social accounting for a particular organization would take the form of a numerical record of pollution emissions, usually with a value attached thereto. Sanctions for excessive emissions would be rendered by way of fines. The process represents a hierarchical form of accountability to the public for the company's environmental activities.

Socializing and spiritual forms of accountability, by contrast, are processes that encompass social controls and moral codes of conduct through mutual understandings of expectations and values. Such forms relating to pollution would involve informal communication and sanctions of a social or spiritual nature. Moral and ethical codes, based on respect for the environment and potential social sanctions such as boycotts, would increase the desire to curb pollution more than the imposition of monetary controls on units of hazardous output.

Chwastiak (1999: 426) addresses the need for understanding non-economic ideologies in accountability relationships with the "other" as she decries how the principal-agent theorists':

> perpetual habit of viewing human beings solely in terms of economic potential diminishes the value of humanity itself, which can only be enriched by such non-material life affirming qualities as compassion, respect for difference and our shared future.

She uses the example that, "a forest should be appreciated for its role in replenishing the soil, water and air essential for the reproduction of life, not because it provides the raw material needed to sustain our current materialistic culture" (Chwastiak, 1999:438). Thus, she says, accountability should take a form that ensures an appreciation of the forest for all of those reasons, not just in terms of its economic value and efficient use. In this study, I show that an ideology reflecting such a broader appreciation underpins much of the Vuntut Gwitchin way of life and local forms of accountability. It is this aspect that will be considered in the new framework of accountability for the First Nation developed in Chapter 10.

My approach answers calls to go "beyond accounting" in the conventional sense. Gallhofer & Haslam (2004) suggest that:

> ..accounting can reflect values other than the material and capitalistic, can concern itself with the intangible, the non-measurable, go beyond science, put emphasis on community and respect our guardianship over the environment. Accounting

> might also be able to better reflect the whole person, including the spiritual dimension. It can allow a range of voices to emerge that indicate various dimensions of the spiritual in this way helping to constitute or enhance the spiritual. Relatedly, there is a need to go beyond the conventional form of accounting if these new values and emphases are to be communicated appropriately. The usage of various forms of narrative – for instance, interviews, oral histories, self-reflection and conversations – ought to be considered. Alternative media to the published annual report can be experimented with or explored in a way consistent with having spirituality integral to accounting.

Indigenous accountability

Accountability literature has not been limited to a study of European traditions. Several Australasian studies (Jacobs, 2000; Chew & Greer, 1997; Greer & Patel, 2000; Gibson, 2000) examine Aboriginal values and traditional relationships in Australian and New Zealand. They identify culture differences and incompatibilities between indigenous Aboriginal values and western values that are implicit in the accounting and accountability structures and systems that have been imposed upon them by their imperial governments. Greer & Patel (2000), for example, draw on the characterizations of Hines (1992) and contrast the "yang" values of objectivity, quantification, and efficiency that underlie western systems with core indigenous "yin" values of sharing, relatedness, and kinship obligations. In this dissertation, I look at similar differences and incompatibilities in a Canadian context, and I address problems that may arise from them, and develop steps towards a solution.

Neu & Therrien (2003), have investigated the effects of federal accounting and accountability practices on Aboriginal peoples in Canada. They address the direct effects of federal practices on Aboriginal culture and livelihood, and suggest that accountability is a two-way street: government is accountable to the people, just as First Nations are accountable to the government. As an example, Neu & Therrien (2003) discuss the lack of accountability to Aboriginal peoples implicit in poor regulation of environmental controls: they observe that the resulting "ecocide" directly affects Aboriginal peoples in that their livelihood depends upon the land and its resources. My approach is somewhat different. I consider to what extent government accounting and accountability processes have been imposed and adapted into the internal fabric of a First Nation. At the same time, I investigate the extent to which the integrity of the First Nation's own systems has been maintained, and look to a way of incorporating them into a new framework of accountability.

Accountability vis-à-vis VGFN

I consider the use and the legitimacy afforded all three forms of accountability, hierarchical, socializing, and spiritual, in the context of VGFN. I relate ideologies underlying such forms to practical manifestations in VGFN and in the Department of Indian Affairs (DIA)[3], the department of the federal government with which the First Nation primarily interacts. I include aspects of the Yukon Territorial Government in relation to wildlife management, over which it has jurisdiction.

In the hierarchical organizational context that Roberts (1991) describes, human nature is theorized to be motivated by self-interest and opportunistic behaviour. In an environment of egalitarianism and communal survival where the human world is embedded within the natural world, self-interest is entwined with communal interest. Competition and opportunism may exist, but they are not the driving force of human nature within the general ideology. Rather, the framework of obligations is based on mutual respect, trust, and shared values. Socializing accountability, as a form of mutual interdependence, mutual understanding, and reciprocal obligations, is the norm. Egalitarianism is rare in contexts such as Roberts describes, but it is typical in First Nations such as VGFN.

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[3] For simplicity, I have referred to the government department responsible for Aboriginal affairs as the Department of Indian Affairs (DIA) throughout the paper, although the departmental location of the governance of Aboriginal peoples and name of the department has changed many times over the years.

In the complex structure of the Vuntut Gwitchin world, a similar range of relationships to those in the Church of England exists. There is, for example, a relationship between the citizens of the First Nation and the Chief and Council, which is of what Laughlin (1990) would describe as mainly sacred or spiritual in nature: it entails a sense of mutual accountability to maintain and sustain the gifts of the Creator, the resources, and the well being of the community. At the same time, there is a secular or contractual relationship, for example, between funding government bodies and Chief and Council, the local administrative custodians in charge of allocating the funds. Just as Laughlin (1990:111) describes in his study, the distinction between the communal and contractual and between the informal and formal within VGFN are rather fuzzy in the "untidy dynamics" of organizational life. By articulating specific relationships and forms of accountability within VGFN and the federal government, and between the two, I am able to clarify some of those dynamics and develop an overall framework of accountability that considers their differing ideologies, values and assumptions. I show that rather than being counterproductive, the different forms may work together to create a framework that is more meaningful and more understandable to all parties concerned.

I agree with Laughlin's (1996) point that it is important that the dictates of "higher principals" such as the sacred and spiritual do not preclude accountability in the sense of providing "accounts". No one form of accountability, and no one entity to which one may feel accountable, is mutually exclusive of any other. Thus, while Aboriginal peoples may feel accountable to the Creator on one level, for example, on another there is still a responsibility to account for monies spent: economics are an integral part of the life of the Vuntut Gwitchin today, as are continuing relationships "at a distance" with the federal government. An Aboriginal ideology of accountability, as described in the quote by Happynook (2001) in the introduction of this paper, includes a wide variety of forms. It is achieving a workable balance of forms, as Sinclair (1995) suggests, that is at issue in this study.

Roberts (1991:365) comments that social forms of accountability may "temper the pursuit of strategic objectives with ethical concerns", and he feels that in practice they could only work in local contexts. But in those local contexts, he claims, they "are repeatedly subordinated to systems of hierarchical accountability sustained through the sanctions of power and money" (p.365). In VGFN, the organizational structure of the society was not historically hierarchical, but today it finds itself in a hierarchical relationship with the federal government and with federally-derived systems that were designed on the basis of a hierarchical structure.

In this study, I investigate to what extent elements of the ideology within traditional structures and systems have been retained by citizens within VGFN, and to what extent the hierarchical systems are accepted and deemed appropriate in today's context.

Chapter 3: Methodology

In learning about the Vuntut Gwitchin First Nation and the federal government Department of Indian Affairs, past and present, and developing a model of accountability, I have drawn on many resources. The methodology in this study includes: 1) reviews of: historical documents of fur traders, missionaries, and government agents in the area of Old Crow; ethnographies written by anthropologists and other scholars of Native studies who have lived in the Old Crow area; translations of stories told by local Vuntut Gwitchin citizens; various federal and territorial government reports and legislation relating to First Nations accountability, particularly those of the Department of Indian Affairs and the Auditor-General for Canada; and, agreements between federal, territorial and Vuntut Gwitchin First Nation governments relating to funding, resource management, and self-governance; 2) interviews with federal government and VGFN representatives as detailed in Appendix B; and 3) recollections from work I did with Yukon First Nations as a Chartered Accountant in the 1980s, as well as observations from visits I made to Old Crow in the summer of 2003 and the fall of 2004, as described in Appendix A. My focus in the paper is "accountability", so in each case I have targeted information that relates to that area.

My interviews[4] were conducted with a view to helping identify aspects of accountability that are, and are not, useful and meaningful to the participants, and to identify meanings of accountability that could be incorporated into an accountability framework today. This methodology represents a form of action research in that it allows one, as researcher, to learn about the real world situation being studied while simultaneously trying to improve it (Checkland & Scholes, 1990). Assuming, as action research does, that problems such as a perceived lack of accountability is itself a social construct, effective solutions may only be developed after the context surrounding and embodying the issue is well understood. There are many different stakeholders in the VGFN situation: various departments of the federal and territorial governments, Chief and Council, VGFN citizens both resident in Old Crow and non-resident, the natural resources. And, there are long histories of differing cultures and ideologies among them. A significant purpose of this study is to enable an understanding among the stakeholders of those differences and of the historical contexts from which they arose. In a survey of this type of action research, 87% of the respondents indicated that the primary purpose of the research was to develop understanding rather than to bring about change (Mingers & Taylor, 1992). Although I hope to accomplish more, if such an understanding is the extent of what comes out of my work, it will be a huge step forward for the community, and I will feel that I have accomplished something.

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[4] Following research protocol, prior to starting my fieldwork, I obtained ethics approvals from the University of Alberta Faculty of Business and from VGFN. At the beginning of each interview, I explained my project to the participants and had them read and sign the Participant Information and Consent form approved in the University of Alberta proposal.

Some of the methodological issues that typically arise with the type of research in this study relate to: my acceptance by the community as a researcher, particularly given the short period of time I spent in the field; the interpretation of documents and interviews; and, the issue of power and power inequalities among participants. I will address each of these separately.

My acceptance by the community

During my years working as an auditor in three different Yukon First Nations in the 1980s, I took my small child with me and as I worked, he played with any children that may be in a particular Band office. While I do not remember any overt comments, his presence was clearly acceptable and in fact, I felt, enabled a considerable level of comfort between me and the people in the offices. Over the years, I came to feel very comfortable entering First Nation communities generally and found I was being asked to do more and more work in various First Nation organizations prior to moving away from the territory.

I went to Old Crow, then, with some familiarity of working with and within a First Nation community, though not this particular one, and not as a researcher. I was initially accepted to some extent by the fact that my first visit to the community in spring 2003 was as part of a consulting team that has worked regularly in the community for a number of years. I was introduced by the consultant to Chief and Council and other Directors in a meeting where I explained that I hoped to do research for my PhD thesis, and that in the course of my study, I was willing to work with the First Nation to provide assistance to the ongoing accountability project of the consultant team. I was not paid for my work. At the end of August, 2003, after three visits to the community, I submitted a lengthy report documenting the structure of present VGFN systems and including many of the suggestions discussed in this dissertation. I have received no direct feedback on the report, although on my last visit in the fall of 2004 I noted that several of the suggestions have since been implemented. I discuss these in Chapter 10.

On my first visit, I stayed on for three days after the other consultant team members left, which allowed me to begin to establish my own identity. I returned to the community on three later occasions for four or five days at a time. I became friendly with the Director of Finance, even staying with her on my last visit. She is from a small village in Kenya and, in my observation, is regarded within the community as being a kindred spirit more among the citizens than among Chief and Council, although she also has an easy relationship with the latter. With each visit, I felt more recognized and more comfortable, and I was increasingly invited to community meals. On one occasion I was invited to come down with the other local residents to meet a special plane that was coming in. Being with the Finance Director enabled me to be included in these gatherings as her friend more than as a researcher, which allowed for observation of very natural, common interaction among the people. Several times the Finance Director phoned citizens or office workers and asked them to assist me with my study. She also provided access to systems and organizational information.

My period of fieldwork in Old Crow was very short; however, my study is not an ethnography and did not require submersion in the culture. I relied on existing stories, documents and ethnographies to gain insight into changing cultural ideologies and traditions as well as traditional forms and mechanisms of "accountability" among the Vuntut Gwitchin. My visits to Old Crow and my interviews were focused specifically on systems, structures and meanings of "accountability" as they exist and are perceived today. While my visits were short, I felt they were extremely productive.

My interpretation of interviews

"Interviews" with local residents in Old Crow took a form different from typical accounting research in which questions are posed and answers are probed. Rather, it took the form of me making very general comments about systems, life in the north, and the like, and listening to participants' responses. My efforts to clarify points raised often left me simply with more to interpret. As an example, one participant offered to me that "accountability" is "just common sense". When I asked if she could elaborate a bit, she shrugged her shoulders and motioned outside and said, "you know…keeping healthy, the culture". This was a person with whom I had had quite a bit of contact and developed what I considered to be a friendly relationship. She was very happy to talk to me, but at the best of times, she was a woman of few words, and was clearly not about to elaborate more. It was up to me to interpret what she meant.

In a somewhat similar vein, several times while sitting in the office, when I made what I thought was a prompting comment regarding some activity or relationship within the community, it was met with silence. But some time later, perhaps half an hour, one or other of the employees would say something that wasn't a direct response to my comment, but was in a way related to it. In part, I attributed this to the fact that I was an outsider, although I seemed to have been accepted quite well, but it was also partly the culture of communication that I observed both in the office and in the community. The obtuse references and paucity of words were consistent with what I had encountered in other communities when I was working with them, and with what many ethnographers have observed. Several ethnographers have reflected on the importance of understanding such methods of communication. Goulet (1998:xxxi), for example, stresses that in researching First Nations the investigator's "willingness to learn experientially and to observe quietly people's non-verbal behaviour are the prerequisites to progress".

Several ethnographers speak of the "stories" told by Native elders in particular, which do not necessarily describe specific events or activities; rather they are told with the objective that answers are to be found in the process of the listener's consideration of the stories (Goulet, 1998; Cruikshank, 1991). Interpretation of verbal and non-verbal action and interaction is dependent on the context in which it takes place, and on the listener's prior awareness of both the process and the values and assumptions underlying the stories. Goulet (1998:2) notes the ability of many contemporary First Nation individuals in his study to act according to Euro-Canadian patterns of interaction and behaviour when dealing with Euro-Canadians and according to traditional patterns when interacting among themselves. I was cognizant of this during my fieldwork in Old Crow. Being aware that individuals may interact with me differently from the way they do with one another, I spent much of my time there simply observing interactions among local citizens within the First Nation office and at the community functions that I attended. And to an extent, many of my comments throughout the paper reflect my own interpretation of comments of the participants.

Power inequalities

The issue of unequal positions of power among the participants is relevant to the development of a framework of accountability that is representative of input from all of them. In terms of my approaching individuals and gaining insights from them, I felt comfortable in my relationships with all participants and I made every effort to include individuals from different stakeholdings. In terms of the relative authority of the stakeholders, however, the federal government will always be the superior government. And at the local level, Chief and Council have been given executive powers through the VGFN constitution, as I discuss in Chapter 7. The roles of power, political relations, and the governance structure are specifically excluded from my study according to my research approval from VGFN; I can only try to facilitate input from all levels. The fact that in the past year more public meetings have been held and more individuals have spoken up, as discussed in Chapter 9, indicates that power struggles and power relations are becoming at least somewhat less obstructive to community input to decision-making. Family rivalries may always be around, but as one individual said to me, the process of working towards the same goals of community wellness and maintaining the culture of the people will hopefully outweigh the negatives. She also indicated that intermarriages between families seem to be diluting the rivalries.

In the meantime, my observations and interviews, combined with historical and current literature reviews, allow me to examine the ideologies underlying accountability systems and relations of the federal government and a First Nation in Canada in light of my own, western frame of reference.

Chapter 4: Government accountability

> Accountability is a relationship based on the obligation to demonstrate and take responsibility for performance in light of agreed expectations. (Auditor-General, 1998:2).

The above statement represents the Canadian federal government position on accountability. It highlights several areas of concern in the context of First Nations/federal government relations. In particular, it raises the issues of to whom and how "performance" is to be "demonstrated", and the extent of "agreement" of expectations between the parties to the relationship. In this chapter, I show that the government position represents an implicit hierarchical form of accountability that assumes a universal understanding of the government's own values and assumptions.

I briefly look at the principles of Westminster-style government, upon which the federal government of Canada is based, and the ideology that lies beneath them. I follow that ideology forward to the attitude and actions adopted by British colonists and the government of Canada as they related to Indian affairs, and to the evolution of Indian policy from colonial times on. I pay particular attention to the imbalance of power between the government and Indian peoples and the persistent Eurocentric attitude of superiority shown by the government. The stereotyping of Indian peoples as, among other things, a helpless race that must be civilized, as I will show in chapter 8, has endured into the modern era and is part of the reason that Native ideologies of accountability are still not recognized by the government. The rather broad-brush analysis in this chapter is not intended to be a genealogical account; rather, it is meant to demonstrate the historical depth and continuing strength of the federal government ideology and attitudes, particularly with regard to Canada's Aboriginal peoples. It is this depth that has allowed the ideology and attitudes to endure.

British origins of accountability as hierarchical structure

The concept of hierarchy and domination were inculcated into British ideology long before the institution of Parliament. The feudal system represented a hierarchical structure, with subordinates reporting to superior lords. In medieval times, mechanisms of accountability such as "judicial audits" ensured that taxes were collected and that the sheriffs collecting them discharged their obligations to do so to the King (Normanton, 1966). Accountability, at that time, was a one-way street that maintained the power of the sovereign.

Over time, arbitrariness of the King's powers became intolerable to the feudal barons, and in 1215, the Magna Carta was written with the intention of formally curbing some of those powers. While it was not immediately effective in doing so, it ultimately led to the establishment of the first English Parliament in 1265, in which a separation of powers between law-making and managing functions was codified (Jennings, 1883). The King and the "executive" management arm of Parliament were made accountable to the new legislative body, initially to guarantee citizens that they would not be taxed excessively and that their monies would not be spent arbitrarily (Normanton, 1966). The relationship reflected, in part, an ethical or moral accountability to the citizens, to ensure that their interests were looked after. The mechanisms put in place to effect such accountability were of a hierarchical form and each had a regular routine: structures of financial planning, accounting, banking and auditing (Normanton, 1966:5). Formal "accountability" became a matter of ensuring "regularity" of financial accounts in terms of checking arbitrary use and ensuring compliance with laws and procedural rules that had been put in place.

The belief that the power of government officials and leaders needs to be curbed has carried through to contemporary times. Hood (1995:93), in describing the present day need for public accountability, notes that it is underpinned by the assumption that politicians, "are inherently venal, using their public office whenever possible to enrich themselves, their friends and relations." In a similar vein, Normanton (1966) notes that there is a historical connection between administrative secrecy and the hierarchical state. The King, with his arbitrary power, had felt no obligation to share his motives or activities with the public. As Parliament became more complex, secrecy and a concomitant distrust continued to pervade all levels of the hierarchical structure (Normanton,1966). Hierarchical forms of accountability and procedural mechanisms became more entrenched. As discussed in Chapter 2, hierarchical forms are more commonly associated with high levels of distrust, and indeed, such was the case within the British Parliamentary system. It was a hierarchical structure, modeled on these British systems and ideology, complete with controls and mechanisms of accountability related to them, that the British government introduced to its Canadian colonies.

Early imperial policies

The imperial movement was based on "the idea of European identity as a superior one in comparison with all the non-European peoples and cultures" (Said, 1993:7); the "empire" was conceived as an instrument for the betterment of mankind, an instrument of freedom rather than oppression (Stanley, 1983:13). Colonization thus proceeded with the objective of expansion through authority and domination of "inferior races", of which Aboriginal peoples in Canada were identified as one.

Relations between Aboriginal peoples and early settlers in the area that became part of Canada were mostly good. Settlers relied on Aboriginal peoples for assistance in survival in an unfamiliar environment, and trading and military alliances were established between Indians and European leaders. While the imperial government in Britain held that the Indian peoples were "uncivilized", for a long period of time there were many instances of mutual tolerance and even respect for difference between the two (RCAP, 1996B).

The Indian Branch of the imperial government in Britain was formed in 1755, initially to secure Indian support for English military actions against the French in North America (Leslie & Maguire, 1978). It adopted the policy of protecting Indians from European encroachment in the use of their lands, a policy that was made into law with the adoption of the Royal Proclamation of 1763 (Tobias, 1983:40). Accountability within the Indian Branch was based on a hierarchy of Superintendents, Deputy Superintendents, Commissioners, Interpreters, and Missionaries located in the colonies (Leslie & Maguire, 1978:7). A report by the Superintendent General of Indian Affairs in 1795 describes the process:

> 'That the said Agents or Superintendents shall by themselves or sufficient Deputies visit the several Posts or Tribes of Indians within their respective Districts once in every year or oftener as occasion shall require to enquire into and take an account of the conduct and behaviour of the subordinate officers at the said Posts and in the Country belonging to the said Tribes to hear appeals and

> redress all complaints of the Indians make the proper presents and transact all affairs relative to the said Indians.'[5] (cited in Leslie & Maguire, 1978:7)

In practice, the Proclamation and hierarchical controls did not stifle expansionism or encroachment on Indian lands, and subjugation and exploitation of Indian peoples only grew. The importance of Indians as traders and military allies for the colonists declined as European settlement expanded and the French military threat disappeared (Patterson, 1972). The number of immigrants grew and the Indian populations decreased following the ravages of disease. After 1830, the policies of the British government went from being one of protection of Indian lands to one of "civilizing" Indian peoples. The British colonial Secretary in 1838 is said to have defined the goal of government policies: "'to protect and cherish the helpless Race and raise them in the scale of Humanity'" (cited in Ponting & Gibbins, 1980:5). Similarly, Bagot (1845:9), in his Report to the Legislative Assembly in Britain, noted that the government was looking to:

> the moral and religious improvement of the Indians, and their instruction in the arts of civilized life, as the principal object to be kept in view in our intercourse with these tribes.

"Civilized" life, in terms of colonial ideology, meant being like Europeans.

In the mid-1800s numerous laws were passed that confirmed the domination of Indians in Canada by the colonial governments of Upper and Lower Canada and established Indians' placement as wards of the state. Among other things, for example, Indian reserve lands were given special status, being deemed non-taxable and protected from seizure on non-payment of debt; a ban on sale of liquor to Indians was put in place, and the precedent was set for non-Indians to determine who was an Indian and who was not (Tobias, 1983:41). An indication of the depth of the subordination of Indian people is demonstrated in the fact that exclusive responsibility for their actions was undertaken by the colonial governments. One historian describes the enactment of the liquor ban in 1836:

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[5] It is interesting to note that "redress" was an identified aspect of the process. I come back to this point in Chapter 6 when discussing three elements that have been identified in a new structure of accountability developed by the Auditor-General of Canada in the 1990s. Redress is one of the three.

> In substance, the legislation represented an act of paternalism which sought to make the white community accountable for Indian abstinence by making the delivery of spirits a misdemeanour punishable by law. By contrast, the Indian - apparently seen as a child-like ward of the state - was not required to assume any responsibility for his actions. (Barron, 1983:197)

Liquor vendors were held accountable, through the courts, for this aspect of the behaviour of Indian people. This exemplifies how opportunity for Aboriginal peoples to be accountable for themselves on a spiritual or social level was subjugated.

Treating Aboriginal peoples as wards of the state did vest an ethical as well as a legal form of accountability in the Canadian government: an accountability to the people to provide services and protection, as a parent is accountable to children for protection and survival in a paternalistic relationship. But the relationship and the attitude only perpetuated the stereotyping of Indians as incompetent and uncivilized in terms of being able to look after themselves.

A new Canadian government

The government of Canada was established by the British North America Act of 1867 (now the Constitution Act, 1867). The new Parliament was modelled on the Westminster-style of Parliament, having a legislative House of Commons and an upper Senate. Ultimate authority rested with the Crown, which was represented by the Governor-General, who was appointed by the monarch.

A study of the federal government administrative systems in the early 1900s showed that they consisted mainly of hierarchical forms of accountability (Villard & Willoughby, 1918). Individual government officials were held individually and personally responsible for expenditures in their departments, and for the accuracy of accounts. Formal budgetary procedures and hierarchical lines of authority and responsibility were in place, and financial accounts were published, audited and controlled. The study also highlighted the self-serving, competitive attitude of administrative authorities:

> it is natural, and indeed laudable, that each head of a bureau should emphasize the value of the service which he directs and seek to increase its scope and importance and, ... will ask for all that he can possibly hope to get without regard to the demands of the other services." (Villard & Willoughby, 1918:5)

An underlying ideology that values self-interest, power and authority, identified in Chapter 2 as being typical of mainstream economic entities, is evident. In terms of Indian affairs, the new Parliament passed various statutes, collectively known as "Indian Acts". They replaced traditional Indian governments with a model of Band Councils and electoral systems similar to their own, took charge of Band finances, and imposed a system of land tenure, among other things. The Indian Act of 1876 consolidated and formalized much of the colonial legislation in one document. The Act was amended numerous times, and in 1880, it gave discretionary authority to a newly created Department of Indian Affairs (DIA) over health, education, use of land, housing, band council election, and finances (Statutes of Canada, 1880). The roles of the Superintendent General and the Indian agent were established, and they were charged with ensuring that the multiple "Indian" ways of life were brought into line with the policies decreed by Ottawa (Ponting & Gibbins, 1980). In the following years, in an attempt to expedite assimilation, sections were added to the Indian Act prohibiting various Indian celebrations and ceremonial practices, and compelling children to attend schools, which increasingly meant boarding schools (Statutes of Canada, 1884a:27:3; 1894:32:11; 1895:35:6).

The power of the Superintendent is evident in the legislation:

> as a result of bands refusing to exercise their police and public health powers and not expending their band funds for this purpose, the superintendent general was empowered to make the necessary regulations and expend band funds for whatever expense was entailed in carrying out regulations (Statutes of Canada, 1898:RG10,vol.6809,vol.11:4)

Indian peoples, in the view of the government, did not cooperate particularly well with Indian policies, resulting in more and more amendments to the Indian Act restricting their activities. For example, in 1906 the following amendment was made:

> In the event of any conflict between any regulation made by the Superintendent General and any rule or regulation made by any band, the regulations made by the Superintendent shall prevail. (Statutes of Canada, 1906:92:A2)

and in 1927:

> In the event of a band refusing to consent to the expenditure of such capital moneys as the Superintendent General may consider advisable for any of the purposes mentioned…and it appearing to the Superintendent General that such refusal is detrimental to the progress or welfare of the band, the Governor in Council may, without the consent of the band, authorize and direct the expenditure…(Statutes of Canada, 1927:98:81:1)

Also in 1927, an amendment was made to the Indian Act that made it illegal for status Indians to organize politically, or to retain legal counsel in pursuit of claims against the Government (Statutes of Canada, 1927). Every effort was made to stifle any claims or independent thoughts of Indian peoples.

By this time, the superiority of the white man was felt to be established on all fronts, even in the presumed "Indian lifestyle", as indicated in the Report of the Deputy Superintendent General:

> It may be conceded that the typical Canadian Indian is the hunter and trapper, and, when one thinks of him, buckskins and beadwork and feathers are still cloaking him with a sort of romance. But these are rarely seen, except in pageants and on holidays when the superior race must be amused by a glimpse of real savages in war-paint. …The aboriginal hunter is supreme no longer in his own craft; gone is the fiction that he is superior in these pursuits. The white man equals him as a trapper, and holds his own on the trail and in the canoe. (Lougheed, 1920)

Indian Policy from 1900-1950

During the period prior to World War II, a review of the Annual Reports of the Branch of Indian Affairs reveals no change in written policy on the part of the government since the early 1900s. Indeed, Indian policy and legislation across Canada was put largely in a state of suspension at that time (Leslie & Maguire, 1978). An Indian agent was appointed in Whitehorse in 1914. His role has been described as being mainly an administrative centre, organizing some welfare and medical benefits (Coates, 1991:171). When he retired in 1933 he was not replaced (Pierce, 1998).

The Annual Reports demonstrate a continuing stereotyping of Yukon Indians by the federal government. The section for each year from 1920 through until 1947 reads, as taken from the 1935 report:

> Tribal Origin. - The Forty-Mile, Blackstone, and Moosehide bands belong to the Takudah tribe. There is a band of Slaves at Lancing Creek who migrated from Good Hope on Mackenzie River; another band of Slaves, called Nahani, is located at the headwaters of Pelly River. All these Indians are of the Athapaskan stock. At Mayo, Selkirk, Little Salmon, and Carmacks there are bands belonging to the tribe known as Stick Indians.

> Bands belonging to the Tlingit tribe are found at Whitehorse, Teslin Lake. Champagne Landing, and Carcross.
>
> Occupations. - Hunting, trapping, and fishing are the chief occupations of the Yukon Indians. The women derive some revenue from the sale of moccasins and curios of various kinds, and the men are expert at making toboggans and snowshoes. Little farming is carried on owing to climatic conditions but some of the Indians cultivate patches of potatoes and other vegetables for their own use.
>
> Dwellings. - The Indians of the Yukon live in log cabins. (Crerar, 1935:25)

The "occupations" and "dwellings" descriptions are very generalized statements for describing a multiplicity of different lifestyle patterns. Such generalization is a typical technique in stereotyping (Berkhofer, 1978:3).

As Thomas Berger noted, in conducting a study in the northern Yukon, Louis St. Laurent once remarked that in the 1930s and 1940s, "Canada seemed to govern its North in a state of absence of mind" (Berger, 1988:163). However, in the late 1940s public interest in Indian peoples in Canada was peaked, largely because of the strong contribution of the Indian population to the war effort and because of a new internal awareness about human rights that had been generated by the newly signed United Nations "Universal Declaration of Human Rights". Concern was expressed for the poor treatment of Indian people, including the fact that they were not even considered to be citizens, yet they had recently returned from fighting for the country (Tobias, 1983:51). A joint committee of both the Senate and the House of Commons was struck and meetings were held with Indian leaders across Canada to consider their status. In 1951, revisions were made to the Indian Act and some of the most oppressive laws were dropped. However, Indians were still not allowed to vote and numerous other measures fostering assimilation remained intact. The precedent that had firmly established a persistent attitude and stereotyping within the federal government, generally, of Indian peoples as helpless and inferior, continued.

A history of dominance and hierarchical structure

The discussion in this chapter has identified several important aspects relating to the evolution of federal government/First Nations relationships. The Canadian parliamentary system is based on the British Parliament, which was instituted initially as a curb to arbitrary powers of the governing authority. It brought a measure of accountability to ensure that the people were treated fairly. The mechanisms used to ensure this represent a hierarchical form of accountability, based on asymmetrical powers, formal procedures and rules, accounting controls, and financial reports.

Prior to the institution of the Canadian federal government, colonial policy held that Indian peoples were child-like, to the point of not being able to take responsibility for their own actions. After confederation, Canadian Indian policy through the Indian Act of 1876 was also based on this premise. Indian peoples were controlled by the Superintendent-General of Indian Affairs and his agents who made decisions relating to, among other things, their education, housing, finances, and social welfare. There were no expectations of accountability on the part of the Indian population in terms of controlling their own lives. Significant changes to Indian policy only began to occur after World War II.

The next chapter conducts a review of the lifestyle and ideologies of the Vuntut Gwitchin, particularly with regard to accountability forms, during the same period as discussed in the present chapter.

Chapter 5: Ideologies of accountability among the Vuntut Gwitchin First Nation before government influence

In my investigation of VGFN ideologies and activities in this chapter, I rely upon available historical accounts of the northern Yukon in which Old Crow is situated. These fall into two broad groups. First, there is a raft of personal descriptions written by missionaries, traders, and researchers who spent years living among the people in the Old Crow area in the late 19th and early 20th centuries. Second, there are personal interviews and oral histories told by elders to anthropology researchers and local residents of the area in recent times. I also draw to some extent on Canadian Aboriginal scholars and the Royal Commission on Aboriginal Peoples when describing values that are common over a broader spectrum of Aboriginal peoples, including the Vuntut Gwitchin. My objective is to demonstrate that there is an "otherness" that is significantly different from the federal government ideologies; that is, that government ideologies are not universal.

The names used in the chapter vary. "Kutchin" is a name given to the people who traditionally lived in the region spanning the territory from the lower Mackenzie River Valley in the Northwest Territories through the northern Yukon, to east-central Alaska. The Kutchin have at various times been known as the Tukudh, Loucheux, and more recently, the Gwich'in, which means "people". They were historically divided into eight regional bands, one of which is the "Vunta" or Vuntut", meaning "of the lakes". These were people who lived among the lakes of the Porcupine River/Crow Flats area, and who settled in what is now known as the community of Old Crow. Now they ~~call~~ themselves the "Vuntut Gwitchin", which means "people of the lakes", or simply "Vuntut" (VGFN, 2004c). They are one group of the larger Gwich'in Nation, which is composed of the original Kutchin regional bands, all of whom speak the Gwich'in language. Some of my sources in this chapter, particularly notes of fur traders and missionaries, refer to experiences and observations of the Kutchin as a larger group; other, more recent works, relate specifically to the Vuntut Gwitchin peoples. I use both names at various times, depending on the source I am using, although the similarities in the literatures indicate that they are virtually interchangeable.

The village of Old Crow was formed around 1912. It is an isolated community of approximately 280 people, located at the confluence of the Old Crow and Porcupine rivers in the far north of the Yukon Territory. It had been known as a good fishing and hunting area prior to contact with fur traders. When trading posts were established by the Hudson Bay Company (HBC) downstream at Fort Yukon in 1847, and later at Rampart House, Old Crow had been a gathering spot for various Kutchin families and bands on their way to trade their furs (Acheson, 1977). Trappers and their families began to build log houses around Rampart House to be near the trading post. In 1911-1912, a disastrous smallpox epidemic struck the area, and most of the native houses had to be burned down. Subsequently, two local white traders opened a store in Old Crow, and the population began shifting there from the Rampart area and from the upper Porcupine River in the eastern region. The population of bands from both areas had been diminished in size because of disease, but through intermarriage they reconstituted a regional band which became the Vuntut Gwitchin. An Anglican Church was built in the village in 1926, and the RCMP moved from Rampart House to Old Crow in 1928. A community hall was built by the Indians in 1935 (Acheson, 1977).

A balance among all things

As was typical of northern Aboriginal peoples, the Kutchin at the time of first contact with fur-traders depended entirely on local natural resources for their subsistence and survival. Murray (1910) describes his experiences living at Fort Yukon in 1847, noting the deep understanding of the environment among the Indians and their use of animals and other natural resources for all aspects of their lives: shelter, food, tools, and so on. The fur traders themselves existed on subsistence provisions from the Kutchin people, as Murray describes: "we had brought little to eat, depending on them [Indians] to bring us meat…we much wanted dressed moose skins for shoes in winter, parchment for windows for our [log] houses, deer skins, etc." (Murray, 1910:49).

The Vuntut Gwitchin, as other First Nations, believe that survival of each life form in subsistence conditions is dependent on the survival of all others. It is based on the belief that a balance across all things is necessary, an equal respect among all things. In historical times, it was believed that every form of nature had a life of its own, and there were relationships of mutual respect among them all. A now deceased Yukon elder described to anthropologist Julie Cruikshank, for example, how troublesome glacial surges are caused by careless human beings angering the glaciers by cooking with grease near them, a disrespectful form of behaviour.

Vuntut Gwitchin elders refer to an unwritten code of ethics such as the one reflected in the glacier story. It relates to interactions "between humans, nature, and the spiritual world" and has been passed down for generations through oral tradition (Sherry & VGFN, 1999:162). Rules and social norms relating to the protection and use of land-based resources are still deeply embedded in Vuntut Gwitchin knowledge and culture.

Conformity to the code of ethics was ensured through a form of natural control, according to the elders. Traditionally, they say, if a person took more than his or her share, for example, or exhibited disrespect for any aspect of Mother Earth, something unfortunate would happen to either him or a family member: an illness, a drought, or some other disaster (Sherry & VGFN, 1999:265). Each activity affected community life and the natural world, and sanctions for improper behaviour occurred through natural means or cultural traditions. The code is reflected in the story of one Vuntut Gwitchin elder:

> People always tried to help one another. Whenever they got anything they always tried to share. The plants that we picked, we have to replace it in the ground with something. When you are travelling out in the bush and picking plants, such as tri'itthah, you must pick it up with the roots and all and replace it with matches or some other possession. This is like paying for it to the earth. If this is not done there will be a terrible rainstorm. But, when you take a plant such as the alder tree, you do not have to pay for it...This is how people managed to live well. (Mary Hager, interview in Sherry & VGFN, 1999:118).

There are several issues about accountability highlighted by this story. First, the consequence of a rainstorm for non-compliance with the code reflects a form of spiritual accountability to an inanimate "higher principal", with sanctions for non-compliance. Second, the requisite replacement of plants with another possession reflects the emphasis on reciprocity, an integral aspect of socializing accountability. Further, the fact that the alder did not have to be paid for but other plants did indicates an order of relative values. Within these forms of accountability, then, there were clear precepts and sanctions. "Living well" depended upon an understanding of the cultural code of behaviour and adherence to it. Boldt & Long (1984) define the relationship between the natural and spirit worlds as a spiritual compact as opposed to a social contract. Referring to the spiritual sanctions incurred, Murray (1910:87) notes that the Kutchin in the early days of the fur trade, "have, like all other tribes their good and evil spirits...according to this account the spirit worked mighty wonders betimes."

Another ethic requires an overall respect for animals, including respect for their feelings:

> [The old people] they get mad at you if you talk bad about the animals and fish. You don't say things like that to old people. They'll get mad at you. They are going to say, 'Don't say that about food. Don't laugh at the animal.' 'You are going to spoil your luck', they say. (Peter Josie, interview in Sherry & VGFN, 1999:268)

Failure to comply will result in personal bad luck which, in this context, refers to success in hunting and thus the ability to survive. I show in Chapter 9 that the enduring belief in this ethic is problematic when set next to federal government solutions to resource management.

Apart from the spiritual sanctions, on a practical level obeying "natural laws" ensured survival in the natural world. Historically, hunters and trappers of the Kutchin spread out across the landscape to avoid excessive use of any one area and potential depletion of resources, "so that they would always be there." (Yukon Native Brotherhood, 1973:15). The knowledge required to maintain a balance and respect the natural laws is derived from the experiences and wisdom of elders who have observed migration patterns, weather patterns, cycles of game food sources and predators, and so on, and have passed them down from generation to generation. An example of such knowledge relates to maintaining a supply of muskrats. One Vuntut Gwitchin elder said:

> If we don't trap the muskrats for two years the oldest muskrats die and there are no young ones to replace them. If there is too much muskrats, they will not survive because there will be a shortage of food. (Mary Kassi, interview in Sherry & VGFN, 1999:161).

The theory is that the overabundance of muskrats will eat all the food and no future generations will be able to survive. The process of passing down traditional knowledge such as information relating to muskrats – oral tradition - is in itself a form of accountability to future generations. It ensures survival of cultural traditions as well as the people.

Oral tradition

Cruikshank (1994:408) views oral tradition as "a coherent, open-ended system for constructing and transmitting knowledge". Rather than passing down formal rules and procedures in a didactic manner, stories are told that infer the complexities of life in the natural world: "facts enmeshed in the stories of a lifetime" (p.408). For example, in oral tradition, the construction of a snowshoe may be described in a metaphorical story about a boy on a hunt. A listener is expected to identify and learn the inferences of what significant attributes contribute to the effective functioning of the snowshoe, what snow conditions were, and so on. By discerning information that is embedded within the story an individual will learn what is an appropriate form for a snowshoe to take.

An important aspect of the process is that the listener interprets and learns rather than being instructed. Goulet (1998:29) describes it, "to explain too much is to steal a person's opportunity to learn". The use of oral tradition as a teaching tool represents, in accountability theory terms, a "socializing" form of accountability as discussed in Chapter 2. The relationship between storyteller and listener is not one of asymmetrical power, it is a mutual engagement underscored by respect, trust, and felt reciprocal obligation: the speaker to teach, the listener to learn. There is a mutual responsibility to understand and interpret a shared meaning; a mutual interdependence among the parties that is necessary in order to sustain survival today and in future generations, and in order to sustain the culture into future generations.

Economic organization

Before guns and traps were introduced by the fur traders, subsistence activities among the Vuntut Gwitchin were carried out in varying sizes of groups and varying locations as game patterns changed and as needs of the group changed. There were no specifically predetermined dates or times attached to various activities, they served no purpose in terms of immediate gains or obligations (Nagler, 1975). Rather, people acted in accordance with circumstances. Economies were structured such that they reinforced cooperation and sharing in order to deal with such potential hardships as shortages from unusual weather, forest fires, or faunal epidemics (Ray, 1984:2). In times of food shortages, as an example, hunting groups in the area tended to be larger. Acheson (1977) points out that this may not have been the most practical strategy in terms of saving the most lives, but it was the social solution that the group settled on, providing social comfort and support. Gathering in larger groups was also desirable when economies of scale could be obtained from communal efforts. This was particularly true in setting up and operating fish camps in the summer and caribou "surrounds" in the fall in the Old Crow area (Osgood, 1936). In these situations, cooperation was necessary in order to acquire maximum yield. In turn, the harvest was shared among the entire group. The lifestyle was one of adapting to a changing environment. Flexibility was integral.

One way in which the Vuntut Gwitchin dealt with the unexpected challenges and inconsistent returns of the environment was by producing surplus meat and fish that was dried and stored for later use. As one elder from Old Crow explains the economic system:

> Back in the old times, people here in this country lived a very hard life. There was no such thing as refrigerators and freezers. In the spring people dried caribou meat. Those who dried caribou meat and stored it up in a cache lived very well during the summer. In August and later on, when caribou start coming back through this country people went up into the mountains and set camps in different places and dried meat. During November, when anyone saw caribou on their trapline, they came back and shared the news and people went out to go hunting (John Joe Kaye Sr., interview in Sherry & VGFN, 2001:218).

His words exemplify an interdependence and sharing among people and a form of mutual, socializing accountability to ensure the survival of all.

Leadership

In the past, Kutchin societies were egalitarian, in that there was no asymmetry of power between leaders and others. As Father Emile Petitot (1899:70) observed of the group in the Old Crow area, “Indians do not consider themselves as inferiors to their chiefs and yield to them in no respect whatever”. In his time living among them, Petitot noted that the daily routines of chiefs were no different from those of any other person, and the only guarantee of the chief’s continuing role, as in other traditional Native groups, was the approval of the people (Petitot, 1899). If he was effective, he continued; if he was bad, he was simply replaced, with no ramifications within the community.

Leadership consisted of various different leaders at different times and for different purposes. It was a multiple and rotating position. There were war leaders, hunting leaders and sometimes leaders who simply possessed powerful medicines

(Balikci, 1963; Osgood, 1936). However, the ability to direct groups in subsistence pursuits was considered to be the most important (Acheson, 1977). Hunting leaders were chosen, in fur trader Murray's (1910:90) observation, because of their superior hunting abilities. They had no decisional or coercive authority other than, for example, to interpret the environment and suggest where and when the best hunting might be. Decision-making among the Vuntut Gwitchin, as observed by Petitot (1899), represented the collective group pursuing its common good. Individual self-interest, including that of the chief, was intertwined, if not equated with, group interests. McDonnell (1992:15) has described such leadership as "followership and if people cannot be persuaded to follow some initiative or enterprise then leadership simply dissipates." It was not an "accountability" relationship in terms of leaders "accounting" to the people for their actions.

Traditional forms of leadership such as just described were eroded to some extent by both the fur trade and missionary activity. The importance of shamans, individuals with "good medicine", was attacked by missionaries' Christianization activities, undermining their spiritual and medicinal authority (Balikci, 1963). The increasing individualization of the fur trade lessened the need for other types of leaders. Traditionally there had been hunting activity group leaders, but when the HBC entered the picture, they (HBC) selected individual trading chiefs with whom they dealt exclusively. By the turn of the century, however, the HBC had left the area. Communal hunting activities declined with the introduction of sophisticated guns and traps. Vuntut Gwitchin informants told researcher Balikci in 1961 that for the first two decades of the century, "the Vunta Kutchin found themselves with no leaders" (Balikci, 1963:50). A change came about in 1920 when, under instructions from the Indian Affairs agent, the first Band chief was elected. His role was to act as a link between the Indian Affairs administration and the Band, as I discuss further in Chapter 7.

Social order

While there was not a sense of hierarchical order or hierarchical accountability among the Kutchin people, there was a social order in which there were shared premises and expectations. Everyone was distinguished according to his or her age and gender, and each was vested with certain complementary sets of duties and obligations. Murray (1910:86) observed, for example, that among the Kutchin in the late 1800s:

> Women do all the drudgery in winter, collect fire wood, haul the sleighs along with the dogs, bring snow for water, etc. but the men always cook, and the women are not allowed to eat until their husbands are satisfied.

The obligations of men and women were different from each other in such a way that each was a necessary part of the whole matter of survival of the group. Murray (1910) observed that while there may have been social protocols regarding distribution of meat in terms of who ate first, for example, all resources were shared across the entire group. The interdependent roles and expectation of orderly conduct demonstrate an accountability to each other in terms of the moral order: a socializing form of accountability.

Failure to respect the order, or to respect each other, led to drastic consequences. Murray's (1910:88) interpretation was that, "By all account they are a most treacherous people, and the taking of a man's life is no more regarded by them than that of a moose". While this may be a rather dramatic interpretation, now deceased elder Joe Netro did record a number of stories of individuals being killed because of what was apparently considered to be failure to comply with the unwritten social and moral code of the group. A typical excerpt from his, *A Book of Indian Legends and Storys* [sic] *from Old Crow, Yukon Territory*, is:

> At this stage the two brothers grabbed the lady by the legs and arms and held her over the fire in a position that her stomach would severly [sic] burn and kill her. If she had fed her husband from the beginning after she killed the bear she would probably be still alive today.
>
> The two brothers also killed the older boy and girl of the family because they didn't tell their dad that their mother killed a bear (Netro, 1973:12).

The consequences for failure to meet the accountability expectations of the group were fatal for mother and children. While adherence to the moral code of behaviour was a spiritual form of accountability, there was also a social form at play, in that expectations were mutually understood and sanctions were meted out by members of the community itself.

The process of accountability for the collective interest, and the lack of hierarchy among the Vuntut Gwitchin were also observed much later, in the early 1930s, by researcher Osgood:

> If a chief indicates that a certain man should play a certain part in the activity of the group and the appointed person does not do it, the chief probably says nothing but the man's relatives bring pressure to bear on him. If he still refuses, they may do it for him, in which case the individual gains a bad reputation. (Osgood, 1936:123).

Given that non-performance of the activity in this description resulted in the social sanction of a bad reputation, it was presumably in the best interests of the group. The fact that the man's relatives felt obliged to "bring pressure to bear", if not to step in to perform the activity, reflects an accountability to the moral order of the collective.

Reciprocity

The sharing and sense of mutual obligation associated with the stories above reflect a reciprocity among people within the group. It is a form of accountability to the common good, to survival, that is typical of indigenous societies, according to anthropological studies (Sahlins, 1972). Based on an analysis of a series of such studies, Sahlins (1972) notes that reciprocity can take one of a "continuum of forms". At one end is a pure gift, from which an open stipulation of return would be unthinkable. At the other end is "self-interested seizure, appropriation by chicanery or force requited only by an equal and opposite effort on the principle of *lex talions*, negative reciprocity" (Sahlins, 1972: 191).

Sahlins (1972) notes that the most common form of reciprocity in indigenous societies is one of a generalized expectation of some form of reciprocal act at some stage. He notes that such reciprocity actually "strengthens interdependence and so the chances of each and all to survive [the] non-economic danger" (Sahlins, 1972:215). The stories of elders cited above show that the Vuntut Gwitchin exemplified this form. For them, a "generalized" reciprocity of sharing information and resources was a necessity during the days of a subsistence lifestyle and collective ownership.

A contributing factor to the successful cooperation among the Vuntut Gwitchin, and the success of generalized reciprocity, was, as Sahlins (1972) suggests, a measure of trust. Similar to Murray's (1910) observations of the honesty of the Kutchin mentioned earlier, Osgood (1936:115) observed that there was an inherent level of trust on a material level among the Vuntut Gwitchin: "The Indians recognize need as an undeniable right and share their property most generously and for anyone to take more is not clearly conceivable." Chief Factor of the Hudson's Bay Company, Robert Campbell, noted in his 1851 diary that upon arrival at an unmanned trading post, the Kutchin typically:

> took such of things as they required or wanted, leaving in their place furs more than equivalent to pay for all. Many a civilized and Christianized white man might take a lesson in honesty from these poor Indians in their natural state. The temptation to help themselves to many things, such as clothing and blankets, was no doubt very strong in their destitute condition but their self-denial and integrity enable them to resist (Campbell, 1851:95).

However, as the fur-trade progressed, social distance between the Kutchin and the traders increased and levels of trust decreased; new forms of accountability relationships developed.

Accountability vis-à-vis traders

Before white fur-traders came to the Yukon, there was considerable inter-band trade among the Kutchin as well as trade between Kutchin bands and Eskimos (Slobodin, 1962). It was conducted between "friends" or partners, in relationships that "involved mutual aid and respect" (Tanner, 1965:24). Even when relationships became strained, "the institution provided a means for trade to continue despite hostilities between the parties" (Tanner, 1965:33). There was an accountability in the relationship that ensured continuing trade practices. For example, killing a "partner" in war was taboo because it was necessary to keep him alive in order to keep trading (Osgood, 1936:132).

Trading was a system of direct exchange, a balanced form of reciprocity, and when white traders came, new terms of trade were introduced, along with new supplies and modes of exchange. Tanner (1965:54) notes that terms of trade were dictated by the trader and, "it was up to the trapper continuously to revise his ideas of what constituted reciprocity". In the southern Kutchin areas, for example, Hudson Bay traders reported that trappers used notched tally sticks to keep track of the potential exchange value of their furs (Krech, 1984); however, to the extent that HBC held a monopoly trade, that value was subject to somewhat arbitrary adjustment (Tanner, 1965). Thus, while there was a "counting" by the trappers, they were not able to hold the traders to account for predetermined consideration for their furs. At the same time, accountability to the relationship on the part of the trappers was not necessarily binding either.

Credit was provided by the Hudson's Bay Company based on "made-beaver", a standardized unit of exchange. Goods that were both purchased and sold were assigned values in terms of made-beavers. Traders outfitted trappers in the fall on the strength of pelts they were expected to bring in the spring. Even though the two activities occurred at different times, they were both considered parts of the reciprocal exchange. Innis (1930:381) notes in his review of HBC records around the turn of the century that in the northwest, which included the Kutchin area:

> Indeed [receiving] 75% of the total [debt owing] is regarded as a very favourable recovery...Moreover, the Indian is a ward of the Crown and cannot be sued if he does not pay his debt. Repayment of his debt depends on "his good heart". Instead of paying the debt the Indian may sell his fur to a competitor.

While trade and credit were dependent on a personal relationship between trader and trapper, as Tanner (1965:53) notes, it "was of one of a narrow and instrumental kind." A sense of instrumental accountability in terms of meeting debt obligations, according to Innis' (1930) notes, was apparently not a top priority for the trappers. The prevailing sense of accountability among the Native people continued to rest with ensuring the well-being of their own group. Their wants and needs remained simple. And as some HBC traders noted:

> Apparently they [Indian people] saw no value in work for work's sake, or money for the sake of power. They were content to survive and to spend any excess income on a good time. It may be that this is an over-simplification of their motives, but the fact is that they never seemed to trap more than enough to satisfy their minimal wants (cited in Sealey, 1969:213).

A changing economy

The Klondike gold rush of the late 19th century brought wage labour, a cash economy, and retail stores to parts of the Yukon. Because of the remote location of Old Crow, the central economic base for the Vuntut Gwitchin in the area continued to be hunting and trapping into the 1950s and beyond. However, many traditional technologies had been replaced with guns and other modern hunting and trapping equipment through the fur trade, and people did come to rely on these and many "white man's" household items. Structural changes had also occurred during the fur trade as people moved nearer to trading posts. Also, new technologies allowed them to hunt and trap on a much more individual basis. Patterns of hunting and trapping activities changed to suit the fur requirements of the traders, undermining trappers' ability to obtain enough of their traditional subsistence game to live without the supplements of white man's supplies (Tanner, 1965). Exchange patterns indicate that accountability to the group became associated with only certain activities: furs, and items exchanged for them, for example, became an individual commodity and were distributed according to who set the trap. Game, on the other hand, related to subsistence production, and continued to be distributed among an entire group (Tanner, 1965).

When wage labour and the cash economy reached Old Crow near the middle of the 20th century, as in other parts of the Yukon, it brought with it a separation of buying and selling activities and thus a breakdown of the trade reciprocity arrangement (Innis, 1930). Wage labour allowed for other sources of income than just furs. Once trappers were able to earn cash wages, they could afford to withhold fur payments to the traders. The latter had to give them a break before the trappers would continue to trade. In time, alternate markets in different locations such as Whitehorse provided trappers, including the Vuntut Gwitchin, the opportunity to take their furs to other stores. But while cash changed the economic activities of the people, on a certain level it did not change their underlying concept of reciprocity or accountability. Tanner (1965:69) notes of the Vuntut Gwitchin that, "The Indian trapper offers a peculiar kind of ambivalence to questions of income and credit", and that:

> the process of losing money each year in bad debts was an integral part of the exchange relationship between trapper and trader. It is the price the trader pays to keep his clientele and to keep them trapping (1965:71).

Again, in terms of accountability as a balanced reciprocal payment, the trappers still did not follow the requirement for an equal and opposite return. However, perhaps in their minds, and in their set of values, the furs that they provided did represent an equal and opposite return. Measurement and value are very subjective and may only really be interpreted in the particular context.

A history of socializing and spiritual forms of accountability

The ideology among the Kutchin prior to trade with the white man was one based on equality among all living things, respect for all things, maintaining a balance, and providing for the collective good of their own people. There was a spiritual form of accountability to a moral order and an unwritten code of conduct. Knowledge of spiritual and social ethical standards and sanctions were passed down from generation to generation through oral tradition and by observing how people behaved toward one another. There was a generalized reciprocity among the people that was predicated on the goal of collective well-being. In addition, a widespread socializing form of accountability existed, in that continued survival depended on personal communication that resulted in common understandings and interpretations of knowledge. As the Kutchin developed relationships with European fur traders, a more balanced form of reciprocity evolved, in the sense that expectation of a certain value of exchange for furs began to come into play. However, values given by the traders were subject to arbitrary adjustment and trappers were forgiven a large number of bad debts. These imbalances indicate that accountability for each party continued to be, to some extent, in terms of its own measures of value and in terms that had meaning and priority to its own group.

After World War II, government influence increased significantly and forms of accountability changed among the Vuntut Gwitchin. Before I look at the next era in the evolution of Vuntut Gwitchin ideology, however, in the next chapter I return to the government perspective and review changes in attitudes and Indian policies that have occurred since the 1950s.

Chapter 6: Government Policies

The last two chapters have discussed ideologies and underlying forms of accountability that were at play prior to the point in time when the federal government came to have significant influence on the Vuntut Gwitchin. The government attitude towards Indian peoples in Canada took a dramatic turn after World War II. With the changes to the Indian Act in 1951, the goal of assimilation still remained but the means to achieve it were slightly amended (Tobias, 1983). Rather than trying to direct or force enfranchisement on Indian people, for example, the new policy made it easier by eliminating the testing period and strict requirements for acceptance as an enfranchised citizen (Statutes of Canada, 1951). More emphasis was put on education, economic development and encouragement for Indian peoples to achieve greater autonomy and responsibility in running their own affairs through Band Councils, albeit under the direction of DIA. While the policies of DIA as represented in the new Indian Act had changed, my review of the Annual Reports of the Indian Affairs Branch to Parliament for the years since the inception of the Branch reveals that the manifest attitude and practices of the Department were slow to change.

The Annual Reports to Parliament, written by the Superintendents General of the Indian Affairs Branch, consisted mainly of summaries of agricultural activities of Indian peoples across the country, including those in the Yukon, and the status of attendance at, and academic progress within, educational programs. They consistently portrayed the status of Indian people in a very positive, favourable light. For example, in the report for 1950, the year prior to the changes in the Act, the report on the Yukon said, "Employment was maintained at a reasonably high level during the year and, despite poor returns from trapping, there was no great hardship among the Indians of the Yukon" (MacKay, 1951:63). Similarly, a recurring theme for at least four years before and after adoption of the new Act, was: "During the year, the vast majority of Indians continued to share in the national prosperity enjoyed by white Canadians" (MacKay, 1951:55); "During the year, the majority of the Indian population shared fully in the overall prosperity of the country" (MacKay, 1953:44); "In most of Canada the Indian population shared fully in national prosperity during the year under review, and in many regions there was increasing evidence that Canadians of the Indian race were making social and economic progress" (MacKay, 1954:40). However, the Hawthorn Report, a study of the state of affairs among Indian peoples in Canada in the 1960s, proved that the positive portrayal of progress was wholly overstated. It concluded that "the general picture the figures present of native Indians in Canada is one of serious unemployment or underemployment, poverty and dependency" (Hawthorn, 1966:46). Similarly, the study showed that school performance was very low, particularly compared to non-Indian students (Hawthorn, 1967:130). Other studies showed that health standards among Indian people across Canada in 1960 were extremely low (Frideres, 1998:117).

The federal government commissioned the Hawthorn Report to assess the effects of the "new approach" adopted with the policies of the new Indian Act and study "the contemporary situation of Indians of Canada" in terms of their "participation in the social and economic life throughout the country" (Hawthorn, 1966:5). The report stated that the system in place remained largely one of paternalism: "the old system of administration which, in spite of a radically changed [Indian] Branch philosophy, shows a remarkable tenacity of life in many agencies and in many reserves." (Hawthorn, 1966:59). The "radical" nature of the change in philosophy may be considered to be somewhat of an overstatement, as the underlying policy continued to be towards assimilation.

The Hawthorn report itself demonstrates a continuation of paternalistic attitudes. For example, it notes that while kinship ties among many groups are seen as a source of support and economic advancement, in some circumstances, "The mutual ties of rights and obligations act as deterrents to economic advancement in an industrial society" (Hawthorn, 1966:121) The underlying ideology of the Report is clearly one of "modernization", the desire being to bring Indians into the modern EuroCanadian world. It observes, for example, the need for:

> important changes in social welfare or relief policy to free the individual and his immediate family from the burdens of supporting other kin, and thus encourage their independence and ambition to better themselves. (Hawthorn, 1966:121)

The statement shows a clear lack of appreciation of the importance of kinship in Indian culture, and of the values and ideologies underlying social and economic patterns within it. By suggesting change, the Report minimizes the values of interdependence and social accountability which, as previously discussed, form a large part of Native ideology. The Report not only lacks insight, but it also perpetuates a stereotypical attitude, as demonstrated in the comment:

> Behaviour patterns widely attributed to Indians as proof of personal disorganization are those of drunkenness, sexual promiscuity, shiftlessness or laziness, irresponsibility, neglect of family, and the like. (Hawthorn, 1966:127).

White Paper

The Hawthorn Report and the attitude within it were brought to the table as the groundwork for the Department of Indian Affairs when it created the White Paper on Indian Affairs in 1969. The White Paper acknowledged the plight of Indians. It proposed as a solution complete assimilation of Indians into white society, ostensibly giving them "equal status, opportunity and responsibility, a role they can share with all other Canadians" (Government of Canada, 1969). The Indian Act would be abolished, thereby ending any special status or treaty rights for First Nations. The proposed policy promised "all Indian people a new opportunity to expand and develop their identity within the framework of Canadian society" (Government of Canada, 1969).

The White Paper was met with considerable protest from most Aboriginal peoples and marked the real beginnings of Indian resurgence in Canadian society. Until this point in time there had been little protest or action on the part of Aboriginal peoples against their treatment by the federal government. The negative reaction to the White Paper proposals united First Nations in their quest for Aboriginal rights, self-determination, resolution of outstanding treaty issues, and self-governance as separate nations. Several submissions were made to the government, including, among others, what became known as the "Red Paper" (Cardinal, 1969), and "Wahbung: Our Tomorrows", a position paper by the Manitoba Indian Brotherhood (1971). They argued that in reality, it would be virtually impossible for Aboriginal peoples to realize equal opportunities, given their low social and financial status at the time and their continuing lack of acceptance within the dominant culture. The papers proposed counter policies such as retention of status, preservation of Aboriginal culture and traditions, recognition of the spirit and intent of tribal units as opposed to government-based bands, and protection of federal jurisdiction over Aboriginal people. In other words, they recommended that the protections provided by the Indian Act be maintained and the treaties be lived up to, but that the paternalism within the Act be removed (Cardinal, 1969). The government was thus held to account for its fiduciary obligations as protectors of Indian lands and Indian peoples, and it was asked for respect by the Indian people. The White Paper was withdrawn in 1971, with a promise from the government to reconsider it. From that point on, the government began to recognize First Nations as something other than simple wards of the state. They began to work towards providing means for First Nations to start to take real responsibility for their own affairs through self-administration and land claims negotiations.

Yukon First Nations activism

Indian people of the Yukon were some of the first to be proactive when it came to addressing the paternalistic and stereotyping attitude of the federal government. In 1973, the newly formed Yukon Native Brotherhood (YNB)[6] presented a document to the federal government entitled *Together Today for Our Children Tomorrow: A Statement of Grievances and an Approach to Settlement by the Yukon Indian People*. It was written "so that you [government] will better understand our deep feelings [about our land and about the future of our children]" (YNB, 1973:2). It explains, among other things, the history of differences, what it means to be an Indian, and the influence government policies have had upon their communities:

> In nearly all our villages, all services are provided by Whites – teachers, nurses, doctors, lawyers, postmasters, probation officers, welfare workers, etc. They came from the South with a few exceptions, and do not attempt to understand the people they are supposed to serve (YNB, 1973:23).

The Statement outlines Yukon Indians' position on Aboriginal rights and claims to their traditional lands. It was signed by representatives of all of the twelve Yukon bands that existed at the time, and insisted that, "until social and economic equality is achieved…[it is] our right to be dealt with as a special group of people…provided for in 1867 under Section 92 of the British North America Act" (YNB, 1973:48). Through this document, the YNB held the federal government to account for its fiduciary obligations. At the same time, it represented a collective socializing form of accountability among Native people of the Yukon in that it brought them together in a common interpretation of their need to maintain their culture and to promote self-determination and self-governance. It was an accountability to their culture and to future generations: "…for our children, and our children's children, for many generations to come" (YNB, 1973:27).

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[6] The YNB later became the Council for Yukon Indians (CYI) and then the Council for Yukon First Nations (CYFN).

After *Together Today for our Children Tomorrow* was issued, land claim negotiations began between YNB, the federal government, and a little later, the Government of the Yukon, following a process established by the federal government. An Umbrella Final Agreement in Settlement of Land Claims in the Yukon was signed in 1993, and ratified by the House of Parliament in 1995 (Government of Canada, 1993). At that time, VGFN and three others of the then fourteen Yukon First Nations signed Self-Government Agreements. Since then, five more have followed suit. Self-government agreements transfer rights to settlement lands, provide for payment of settlement monies and continued funding mechanisms, and transfer administrative duties over many programs and financial matters to each First Nation. I discuss them in more detail in Chapter 7. Even before the signing of the self-government agreements, funding and accountability arrangements began to change for Yukon First Nations.

New funding arrangements

On the heels of the White Paper, and the subsequent reactions, a Report of the Special Parliamentary Committee on Indian Self-Government, known as the "Penner Report", was commissioned in 1983. It was critical of the existing direct program-related funding arrangements, recommending more flexible funding and devolution of program administration to First Nations, but only, "with an adequate system of accountability in place" (Penner, 1983:33). Subsequently, DIA began to shift emphasis from simply providing direct services and administration to being primarily a funding agency. The intent was to devolve powers and responsibilities to Aboriginal peoples; however, even when First Nations started to administer government programs themselves, they had very little real autonomy. The vast majority, if not all, of programs and services had been put into place by the government. Consequently, they were subject to specific terms, conditions, and process and reporting requirements stipulated by DIA on a program-by-program basis. Those conditions and reporting requirements represented an "adequate system of accountability", in accordance with government systems ideology.

By the late 1980s, a range of funding arrangements had been developed that offered different degrees of discretionary and obligatory responsibility to First Nations. They included Contribution Agreements for reimbursement of specific program expenditures, Alternative Funding Agreements (AFA) and Comprehensive Funding Agreements (CFA), which provided flexible fund transfers for up to five years. The latter arrangements allow First Nations themselves to allocate funds and transfer them internally between various programs. Even so, all funding arrangements were based [illegible] budget submissions for various projects and expenditure categories.

With the introduction of flexible transfer funding, the authority given to the local First Nation government meant that it was now “accountable” to its constituents or communities for allocation of funds. It was given discretionary authority to divide those funds among programs as it saw fit, as opposed to adhering to government imposed allocations. The terms of the funding agreements provided that, consistent with federal government systems and ideology, assurance for such "accountability" at the local level would be provided by means of audited financial statements to be submitted on a timely basis (DIAND, 1993).

The federal, ministerial notion of “accountability”, synonymous with financial accountability, was thus presumed upon local First Nations as if there was an equality of understanding. The federal government assumed that financial statements and audits thereof were meaningful to First Nations. However, as indicated in the previous chapter, the ideologies of hierarchical authority and controls were foreign to the people of VGFN. They were used to what I have described as socializing and spiritual forms of accountability that included neither directions from a higher authority nor time constraints. Accounting in terms of generally accepted accounting principles were a complete unknown to the First Nation, and there was no training provided by the federal government. It is little wonder that financial records and submission of reports on time were a very low priority among First Nations. It is also little wonder that non-Aboriginal individuals were called upon by the federal government to perform financial management functions in order that such requirements would be met. I observed such a scenario a number of times when I was working as an external auditor with three First Nations in the Yukon during the 1980s.

At that time, my experience was that financial statements and budgets were prepared in every case in accordance with the federal government format either by non-Native managers or under the direction of non-Native consultants. There was no input from the Band itself as to how funds should be allocated. The role of Chief and Council, as I saw it, was to rubber stamp the documents prepared by outsiders. My observations were corroborated by an individual who was Band manager of another northern Yukon First Nation for nine years from 1985-1994. He said that at the beginning of his term, there was very little structure to the organization and there was, in his view, little understanding, or at least inappropriate application, of the systems that had been put in place by the government. According to him, submissions of Government Expenditure Approvals forms, for example, were made on the basis of "convenience" rather than according to level or type of expenditures, as one might expect.

The manager, a non-native, in his words, "basically took over all of the finances" and modeled new processes on the federal government system. He noted that his efforts were always and only concentrated on ensuring accountability through accurate recordkeeping and reporting of financial transactions. This attitude was consistent with what I observed in the financial affairs of other Bands. Budgets, fund allocation, and accountability mechanisms were thus directed and shaped by non-Aboriginal interests and non-Aboriginal values and terms of reference. First Nations were given the authority to direct or transfer funding themselves, but they had no experience or tools with which to do it. Thus, non-native managers were brought in to take control. Accountability of a hierarchical form, familiar to the non-Native managers and consistent with the requirements of DIA, were put into place. The necessity for accountability on the part of Chief and Council was reduced.

Accountability policy at the federal level

During the 1970s the federal government recognized problems in accountability within its own bureaucracy, and particularly in its relationships with First Nations. A Royal Commission on Financial Management and Accountability was established in 1979. The resulting "Lambert Report" made 165 recommendations that were intended to institute "proper accountability and proper financial administration and controls, sound management, and render[ing] full accounts for the exercise of responsibility and authority" within the government (Lambert, 1979:21).

Studies were then undertaken in 1980 and 1986, under the auspices of the Office of the Auditor General, to develop frameworks of accountability for First Nations. With more and more devolution of program administration to First Nations, it was unclear to the federal government whether or not it was still accountable for ensuring that First Nations receive "social and economic gains", or whether it is simply now responsible for ensuring an equitable distribution of funds to Aboriginal groups, each of which then pursues its own objectives (Auditor-General, 1980). The dilemma was initially observed in the 1980 report, and reiterated in the Auditor-General's reports for 1986 and again in 1988: "The Department's [Indian and Northern Affairs] accountability to Parliament and to the public, beyond standard financial reporting, is not clear" (Auditor-General, 1988). In 1991 the Auditor-General advised that as long as DIA provides funding, under the federal government systems the department is still ultimately accountable for decisions made by First Nations. "DIAND has the authority and responsibility to act in the best interest of the Indian peoples while maintaining its accountability to the Canadian public for funds used in the process" (Auditor-General, 1991). Thus, Parliament requires "accountability" for activities and decisions that are the results of the process of accountability at the local level.

Auditor-General Kenneth Dye noted in his 1991 Report that, "accountability for satisfactory results [in DIA] is elusive" because of a lack in planning and because the control framework is often administered from a distance. He also recognized that there are communication difficulties in the accountability relationship between the Department of Indian Affairs and First Nations:

> there needs to be a clear understanding, between those being held accountable and those holding to account, of what the performance expectations are, recognizing the nature of the external constraints on accountable management (Auditor - General, 1990).

His statement is consistent with Sinclair's (1995) finding that a shared agreement among participants in different contexts is necessary in order to secure accountability. By noting "external constraints" on management, he acknowledges a "difference" in the possibilities and parameters of accountability and its forms and mechanisms in a different context, although he is not specific. However, while Dye and Sinclair are cognizant of the need for a shared agreement, they assume that there is one (and only one) sense of accountability that may be secured, and that it can readily be understood by all.

The Department of Indian Affairs' responses to the Auditor-Generals' reports were consistently that it was emphasizing more accountability by Indian Band Councils to their own constituents and working with them to that end (Auditor-General, 1991:14.20). Not surprisingly, accountability to DIA took a hierarchical form, which mainly comprised financial and statistical reports.

Dye's successor, Auditor General Denis Desautels, realized that Aboriginal communities are not homogeneous and have varying needs, resources, and governing structures. He recognized that Bands identify their priorities differently. For example, some place more emphasis on environmentally and culturally sound economic development than do others (Auditor-General, 1993). He tried to prompt recognition of such difference in DIA by posing questions to the department such as:

> Did CAED [Canadian Aboriginal Economic Development] strategy expenditures take into account priorities of aboriginal people, or could the funds have been used differently to generate greater benefit? What is meant by 'economic self-reliance' and what criteria will be used to determine whether it has been achieved? (Auditor-General, 1993).

Desautels also recognized problems with government expectations of accountability as a process for First Nations. In 1994, he wrote, for example, that with regard to compliance with requirements for social assistance documentation:

> The extent to which documentation is inadequate points to a systemic problem. However, it is unclear whether the non-compliance is largely in form or in substance. The former may suggest that more training is required or that the requirement for documentation is too bureaucratic and not consistent with First Nation culture. But the latter may signal that public funds are at risk. The Department faces the challenge of ascertaining the nature of the non-compliance and, where necessary, modifying its control mechanisms to respect First Nations culture while safeguarding public funds. (Auditor-General, 1994).

Thus, he officially recognized potentially different underlying ideologies between First Nations and DIA. However, it appears to have made little difference, in practice, to mechanisms of accountability that address the relationship. Desautels recommended that the Department improve its accountability framework with regard to First Nations by insisting upon timely submission of audited financial statements, program activity and other financial reports, acceptance of monitoring as a criterion of eligibility to receive funding, and an evaluation of funding arrangements to assess the quality and level of services provided to band members (Auditor-General, 1995). Although the philosophical issues of difference were acknowledged, the only solution proposed was a financial, hierarchical accountability system.

DIA's reporting requirements

The Department of Indian Affairs, meanwhile, required maintenance of financial statements and records of First Nations prepared in accordance with generally accepted accounting principles for governments and institutions of comparable size, and an annual audit (Irwin, 1995). Indeed, the Vuntut Gwitchin First Nation Self-Government Agreement, which was ratified in 1995, includes clauses requiring financial accountability:

> 22.1 The Vuntut Gwitchin First Nation shall prepare, maintain and publish its accounts in a manner consistent with the standards generally accepted for governments in Canada.
>
> 10.1 The Vuntut Gwitchin First Nation Constitution shall:
> 10.1.3 provide for a system of reporting, which may include audits, through which the Vuntut Gwitchin First Nation government shall be financially accountable to its Citizens (VGFNSA, 1993)

Not only is the ideology imposed upon the First Nation in terms of the accountability relationship with the federal government, but it is also imposed upon the relationship between the First Nation and its own citizens. As I discuss in chapter 7, the financial statements and audit report in their present form in fact garner mixed reviews as to their importance and relevance among both DIA and VGFN members today.

Within the federal government, calls continued to be made through the 1990s for increased public and political accountability, both within the government generally and with regard to First Nations. In 1996 the Office of the Auditor-General conducted a study on "Accountability Practices from the Perspectives of First Nations". Researchers interviewed participants from nine First Nations and one Tribal Council from across the country. The discussions mainly focused on the relationship between particular First Nations and government organizations; however, the report notes that, "Overall when internal accountability was discussed, it was mostly in terms of communication and interaction between Council and administration and members of the community" (Auditor-General, 1996:13.38). It is noteworthy that on an internal level, non-financial matters comprised the dominant theme. In terms of the First Nations/DIA relationships, the study found that neither party has a good understanding of the other's objectives, and that the current reporting regime is of little value to the First Nations. Councils saw themselves as accountable to members for results and to government for process, and requested more emphasis on the former. According to the report of the study, participants told the researchers that:

> government did not invent accountability, and that it was practiced by First Nations in their own way prior to contact. Their concept of accountability originated, they said, from a need to build consensus, through broad participation and consultation (Auditor-General, 1996:13.73).

The concept of accountability identified by the participants fits the socializing form described earlier: it is based on deriving mutual understandings through face-to-face interaction among equals.

DIA principles of accountability

Also in 1996, DIA announced its adoption of three principles of accountability: transparency, disclosure and redress. Transparency ensures that the governments' (First Nations as well as the Department) methods of operation are known by citizens. Disclosure ensures that citizens are informed of the governments' (First Nations as well as Department) plans and actions. Redress provides an avenue for citizens to appeal decisions affecting them individually or collectively (Auditor-General, 1996:33.43). DIA's 1996-97 plan included encouraging and assisting First Nations to codify their governance and administrative practices, thereby "helping to strengthen their local accountability" (Auditor-General, 1996:33.44). DIA developed an "Accountability and Management Assessment Workbook", designed for First Nations to assess a wide range of topics including community leadership and governance structures, human resources management and program management, in terms of the three principles (DIAND, 1997). The workbook was meant to be a basis from which DIA could work with First Nations to improve accountability at a local level. Alternative Funding Agreements were contingent on completion of the workbooks. The ideology underlying the plan, however, assumes a hierarchical organizational structure, where the government develops plans and makes decisions based on information in the workbook and then informs the First Nation on how to "improve" accountability. The whole process is clearly at odds with the concurrent Auditor-General study of the First Nations perspectives on accountability discussed above. However, DIA proceeded with its plan (Auditor-General, 1999).

The workbook itself consists of 78 pages of extremely detailed questions as to whether procedural rules and codes are in place and whether or not they are being adhered to. The first question in each individual section, for example, is whether or not the community has "formal, documented rules in place" by which to carry out the various activities and actions within the program or department. Another typical question, this one under "Education Program Operational Controls" is:

> Are quality control checks periodically carried out to ensure that staff responsible for the delivery of services and the processing of applications for services/benefits are in accordance with the policy and operating procedures for the Education program? (DIAND, 1997: Education, p.5).

In short, an analysis of the workbook reveals that a structure of hierarchical rules, procedures, and controls remain the basis of the required accountability. From the government perspective, the assessment is comprehensive. From the perspective of First Nations, it is formal and inflexible, and many aspects are not applicable in their local context. A VGFN Director indicated that the First Nation has opted not to complete the workbook as they do not receive funding under an Alternative Funding Agreement and they see no advantage in it.

Subsequent to the new policy directives in 1996, new reporting requirements were also put forward for First Nations receiving funding from Comprehensive Funding Arrangements and Financial Transfer Agreements, the source of VGFN basic funding. The Department of Indian Affairs describes these agreements as:

> funding mechanisms which define minimum standards for a local accountability framework in order to transfer increased authority to First Nations over program design and delivery and the management of funds. (INAC, 2000a:7).

Again, the standards for local accountability are set forth by DIA.

Pursuant to the terms of the latter Agreements, a 260-page First Nations National Reporting Guide with an accompanying 71-page reference guide for filling in the reports contained in it was provided to ensure the "minimum standards" are achieved. The number of reports is huge. Under Education, for example, VGFN is required to submit eight annual reports:

> Nominal Roll Student Census Report
> Annual Certification of Teachers and Curriculum
> Provincial-Territorial Education Services Report
> Graduation reports
> Register of PSE/Summary Total of PSE funded Students
> Indian Studies Support Program (ISSP)
> Cultural Education Annual Activity Report (INAC, 2000:10)

Each of these reports itself consists of a plethora of specific details relating to gender, residence, accommodation, year of study, length of program, and on and on. DIA asks for the reports so that it may include the results in its comparative database for all First Nations across the country (INAC, 2000). From this, the Department plans to assess progress in terms of decreased social welfare, improved housing conditions, increased education levels, and so on. The assumption is that all First Nations are comparable. As Depew (1994:i) notes in his comprehensive report to the Department of Indian Affairs, such is not the case:

> comparison of First Nations at these levels [political cultures and associated aspects of group formation and social organization] draw attention to significant differences and similarities in the ways institutional authority, legitimacy and accountability are conceptualized, structured and practiced.

The hierarchical form of accountability may be practical in a long-distance relationship such as between DIA and VGFN, where there is a historical lack of trust and a lack of knowledge of the capabilities of the "other". However, as mentioned, the hierarchical reporting system has been instituted as if it is the appropriate process at the local level as well. As far as VGFN is concerned, the reports are not used at all. Only the accounting department sees the reports submitted to DIA, and the staff indicated to me that they felt they are an onerous waste of time. A review by the Auditor General's

Office in 2001 echoed this view. It revealed that of the 168 reports required from each First Nation annually, many are not completed, and many are redundant. Auditor-General Sheila Fraser's 2002 report states that:

> ..reporting requirements must be overhauled so that they support meaningful accountability and serve the real needs of First Nation Communities and government. (Auditor-General, 2002).

While Fraser has been critical of the way the Department of Indian Affairs has handled accountability when it comes to First Nations, the Department itself has, as of 2004, made no changes to reporting requirements. A First Nation Finance Director attending a meeting for First Nations in the Yukon in the winter of 2004 told me that attendees were informed that if reports for certain funding arrangements are not submitted on time, their funding will be withheld.

It is noteworthy that while the Department of Indian Affairs requires financial accountability from First Nations by way of an annual audit as a term of their funding agreements, there is no requirement that DIA's compliance with the terms and conditions of the agreement be verified. Fraser is critical of the Department's position that, in relation to land claim agreements, its "only responsibility should be fulfilling specific [legal] obligations" (Auditor-General, 2004). Non-financial obligations and accountability to the "other" in theoretical terms, apparently do not fit into the structurally oriented models of managerial, hierarchical accountability that characterize the Department.

Differing perceptions

The DIA position does not go unchallenged either by First Nations or by some members of Parliament. As an example, Hansard recorded an exchange regarding a 2001 motion in the House of Commons. The motion by Mr. Phillip Mayfield (Cariboo-Chilcotin, Canadian Alliance) requested:

> That the government stipulate that in all financial transfer arrangements between the Federal Government and individual Indian Bands…that the use of any public funds be publicly reported and accurately audited. (Government of Canada, 2001:1620).

In discussion, Mr. Rick Laliberte (Churchill River, Liberal), who is Cree, said that, "The motion does not address the plight of aboriginal peoples. It only addresses the problem the minister has accounting to the treasury of the country." (Government of Canada, 2001:1640). He went further to say:

> Accountability can go both ways. It is a double edged sword. If the treaties and their spirit of intent were to share the land, in light of a handful of funds for housing, for medicine and for education, these funds are now being allocated because of the land that was transferred. If aboriginal people want to look at the accountability of finances they can look at the accountability of the lands and the management of their resources.

Laliberte is referring to monies that were paid to Indian peoples pursuant to signing treaties in the 1800s and early 1900s. The monies were meant to go towards programs such as housing, health, and education, in exchange for surrender of land. To Aboriginal people, he says, accountability for the monies is really an accountability for the disposition of the land and its resources rather than to a record of the account to which the dollars are allocated. Laliberte presents a view similar to that propounded by Chwastiak (1999), who is critical of the concept of accountability being addressed only in the terms of the dominant party; that is, financial terms. Laliberte and Chwastiak argue that accountability should be rendered in terms of what is important to the "other" – in Laliberte's case, the land and resources.

In the same Parliamentary discussion, Mr. Guy St-Julien (Abitibi-Baie James – Nunavik, Liberal) points out that:

> There will always be audits. Hon. members are aware that the government always has access to the books, will always be on top of things and will always know exactly what is going on in the communities..........What needs to be addressed above all is the quality of life, improving housing and health in order to improve the present situation in the aboriginal communities (Government of Canada, 2001:1735).

St-Julien alludes to the importance of other forms of accountability that consider social and spiritual matters, upon which First Nations ideology and implicitly, their health and well-being, are based. Nonetheless, the Mayfield motion was passed, with no evident follow-up of points raised in the discussion.

The House debate highlights the continuing paternalistic attitude towards First Nations by some of the members. Mr Reed Elley (Nanaimo-Cowichan, Canadian Alliance), for example comments on:

> the work that lies before us in terms of *bringing aboriginal people* into some sense of sustainability and economic development, *giving them* a sense of self-worth and *bringing them into* the Canadian family in every way possible (Government of Canada, 2001:1655). (emphasis added)

To this individual it is still a job of the paternalistic government to "give" First Nations an identity and "bring them into" its dominant family.

It is not only the federal government that has shown paternalism towards Aboriginal people. In the Yukon, the Territorial government has exhibited a similar attitude in the area of resource management.

Resource management

Although DIA manages all lands and water resources in the Yukon, by an amendment to the 1898 Yukon Act[7] in 1900, the Yukon Territorial Government was granted legislative powers to "make ordinances for the preservation of game in the Yukon Territory" (Statutes of Canada: 1900, c34:1). In 1901 a Game Ordinance was enacted, establishing various laws relating to bag limits and hunting areas, from which Indian people were exempt. In 1920, changes to the Game Ordinance made the prohibitions and penalty provisions apply to Indians (McCandless, 1985). In his historical study of Yukon game laws in the first half of the 20th century, McCandless notes that the population of the Yukon between 1921 and 1941 increased only 10% and was composed of a fairly equal balance of native and non-native people. He notes that enforcement of the game laws continued to rest with the federal police, but practically speaking, hunters were basically left alone:

> both the Indian and non Indian communities regarded the wildlife resources as virtually without limit and drew from the resource with a confidence borne from decades of use. The overall attitude was complacent. It was a poor one for the coming decade [1940s] (McCandless, 1985:40).

The "coming decade" was the one during which the Alaska Highway was opened up, the 1940s.

The highway provided new, ready access to the territory and between 1941 and 1951, the population of the Yukon doubled as white business people moved in. With them came the attitudes that had come to prevail in other parts of the country that game are objects for sport and, to a lesser extent, utility (McCandless, 1985). Game legislation and the selling of licenses had endowed provincial governments with the roles of both gamekeeper and vendor of hunting rights.

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[7] The Yukon Territory Act (1898) recognized the Yukon as a separate territory within Canada and established a government structure. However, all members of the government were appointed by the federal government, which retained jurisdiction over all but minor administrative matters. Under provisions of the Act, any ordinances passed by the Yukon government, for example, could be disallowed by the federal government.

By 1945, the Yukon Fish and Game Association was organized by a group of recent arrivals. At their instigation, new game laws consistent with those in their home provinces were introduced. McCandless (1985:49) writes of the effect of the new organization in the territory:

> A general antipathy towards Indians and traditional game use appeared. New attitudes included seemingly irrational hatred of wolves, a desire to import Alberta animals such as elk and bison into the Yukon, reductions in bag limits, increased enforcement, and finally, endorsing for a licensing system for big game hunting which prevents Indians from participating as managers.

Once again, the ideology of First Nations and values associated with their relationship with animals and the land were ignored as the territorial government, in this case, imposed its authority on them. In the government's eyes - the eyes of the law - wildlife became detached from any local understanding of varieties, abundance or ecological patterns. While the relationship in the Yukon between non-Natives and Natives prior to the 1940s has been described as "more symbiotic than parasitic or exploitative", that changed as the non-Native population increased and the federal and territorial governments took over more authority in the Yukon (McCandless, 1985:151).

The approach to wildlife management in both the territorial and federal levels of government is based on an ideology of profit maximization and rational decision-making. It is of a "scientific" nature, based on linear descriptions of reality at certain points in time. As Nadasdy (2000:118) notes, to biologists, animals are "objects of study" that can be understood by quantitative analysis. A study conducted in 1989 by the Yukon

Territorial government Renewable Resources department of the muskrat population in the Old Crow Flats area illustrates the approach. The study represents biological and economic perspectives on how "to generate the maximum remuneration per unit effort and unit cost as well as to ensure a continued harvestable muskrat population" (Simpson, 1989:38). It consists of numerical counts of sightings of the animals in different areas and intrusive examinations of the reproductive systems of both male and female animals to determine their reproductive status. In First Nations terms, as described in Chapter 5, such examinations are clearly disrespectful of the muskrats.

In the end, the recommendations of the study are that trapping should be done in the spring and muskrat "pushups" or house-like mounds should be marked in the fall. These are practices the Vuntut Gwitchin have followed since storytelling began. Thirdly, the study recommends that, "All trappers in Old Crow should be encourage [sic] to participate in the trapper education programs offered by the Yukon Trappers Association and the Government of the Yukon" (Simpson, 1989:38). Given that trapping has represented the livelihood of many Vuntut Gwitchin for much of the past century and prior, it is, at the least, paternalistic to suggest that they travel over 860 kilometers to the city to take a white man's course about it.

The territorial government attempts to promote efficiency and effectiveness in the area of resource management. However, it does so in its own terms. Practical and cultural factors significant to the Vuntut Gwitchin are observed by the researchers, but they are not considered in the final analysis. The authors of the muskrat study note:

> the Chief said that there would always be trappers going to the Flats even if the market for the pelts disappeared. This certainly suggest that spring ratting is more important for social and culture reason (sic) than for economic gains (Simpson, 1989:37).

But a few paragraphs later, the study makes recommendations as to how to maximize profit per unit effort, ignoring the cultural observation. In perpetuating the paternalistic attitude towards the Vuntut Gwitchin, the territorial government at the same time ignores the relevance and importance of the First Nation forms of accountability towards the land and its resources and to future generations.

Continuing paternalism

While DIA has come a long way from completely dominating the Indian "child-like" wards of the state, its systems and value sets continue to be imposed upon First Nations. On a financial level, DIA has broadened its mandate of accountability. However, it still considers the concept of accountability only in terms of Roberts' (1991) hierarchical form. The Auditors-General over the years have increasingly acknowledged that this form may not be the most appropriate for a First Nation, yet the suggestions for improved accountability at the Department level continue to rely on ever more onerous procedural rules and controls. The Indian Act itself has not changed since 1985; the official basis of federal policy towards status Indians has also not changed.

There is continuing paternalism within the federal government in Ottawa as well as in the Yukon Territorial government, as evidenced by the continuing misunderstanding of the significance of cultural difference exemplified in the House of Commons debate and in the muskrat study. I discuss present day attitudes and practices of local Yukon DIA authorities and employees in Chapter 8. In the next Chapter, I look at changes and transitions within the Vuntut Gwitchin in connection with government influence from directives and policies discussed in this chapter. Government influence has come to shape many First Nation practices whether, as Depew (1994) suggests, it be through co-option, lack of known alternatives, or other factors. However, the philosophical underpinnings of those practices have not necessarily been transferred.

Chapter 7: Effects of government influence on Vuntut structures and systems

Federal Indian policies described in the last chapter were developed initially to direct the affairs of First Nations in southern parts of Canada. The Yukon officially became part of the Dominion in 1870 under the Rupert's Land Act, and at that time the policies and directives of the federal government were in theory extended to those living in the territory. The remote location and scattered settlement prevented federal government policies and federal agents from having significant influence in the Old Crow area until after World War II.

The first Royal Canadian Northwest Mounted Police (later RCMP) post was established at Rampart House, west of Old Crow on the Porcupine River, in 1913. It was relocated to Old Crow in 1928. The official aims of police patrols at that time were primarily to check the health and well-being of people on Crown lands and to ensure compliance with game regulations (Dobrowolsky, 1995). As far as other government agencies were concerned, while they presumably visited occasionally, their presence was not felt significantly. One elder still living in Old Crow said:

> In the 1930s and 1940s we don't know anything about government. We trap and sell the furs to get supplies. At that time people took good care of the land and they did not abuse the animals (Edith Josie, interview in Sherry & VGFN, 1999:159).

The building of the Alaska Highway during the 1940s literally opened up access to the Yukon Territory from southern Canada. Institutions of the federal government and of white businessmen began to move north, and their influence on Yukon Indians, including the Vuntut Gwitchin, increased. In this chapter, I look at some of the changes that have taken place among the Vuntut Gwitchin since that time. I rely on a review of ethnographic studies relating to the Old Crow area conducted in the 1960s and 1970s, as well as more recent VGFN documents and my own observations. As the focus of the ethnographies was not on accountability per se, I have had to interpret that aspect of the lives and lifestyles from the information recorded by the researchers.

Changing economy in Old Crow

Fur traders, predominantly the Hudson's Bay Company, had provided the source for materials and supplies upon which the Vuntut Gwitchin became dependent during the fur trade. As the fur industry declined, the survival of the Vuntut Gwitchin, as of other First Nations, was jeopardized. As discussed in Chapter 5, they were no longer able to harvest enough furs to provide the supplies they needed, but at the same time, their subsistence patterns had been compromised. Federal programming relating to Yukon Indians took a dramatic shift after World War II. The Family Allowance was introduced in 1944 and relief payments relating to medical and welfare programs were made available (Coates, 1988). Initially, there was no reciprocal obligation or accountability required of First Nation recipients to provide anything in exchange, either in goods or services, for the federal monies received. To qualify for the Mothers' Allowance, Indian mothers had only to be resident in Canada and have children under sixteen years of age. Only in the 1950s did a requirement that children attend school begin to be monitored (Coates, 1988). Other forms of relief do not appear to have been associated with such an accountability.

From the First Nation perspective, Balikci (1963:104) observed during his nine week stay in Old Crow in 1961 that to the people, "government relief is an endless source of getting something for nothing", and "there is a general feeling that they shouldn't work too hard, since the possibility always exists of getting relief" (p.106). This is a variation of the philosophy noted earlier by fur traders, that Indian trappers saw no need to work more than necessary to meet their needs. Financial accountability, in any form, was not evident.

As government institutions moved into place in the town of Old Crow in the 1950s, the economy began to change dramatically. Increased labour opportunities occurred from building and maintaining houses and other government structures. Just as cash money became increasingly forthcoming to the Vuntut Gwitchin from both government assistance and wage labour, the fur market dropped significantly. Hunting and trapping declined and dependence on government assistance grew (Acheson, 1977). An increased individualism occurred as the "individual became more of a basic unit of society, and his labour became marketable" (Pierce, 1988:155). Money was received on an individual basis and, according to Balikci's (1963) observations, was considered to be personally owned. Balikci (1963:193) noted that while moose meat, and on occasion caribou, was still shared in the traditional manner:

> trapping and logging were conducted by single individuals. They are always considered as strictly cash-procuring rather than subsistence activities; and the income is treated as personal property never to be shared with others.

Consumption of, and desire for, imported goods such as manufactured clothing, house furnishings and supplies, hardware, and so on, also increased, as their availability had risen dramatically with improved access from the outside (Kassi, 1987).

Actual cash transactions were rare well into the 1960s in Old Crow; government and fur trade income simply involved bookkeeping activities at the store where all monies were received and all supplies were sold (Balikci, 1963:103). Cash at that time was required only for personal activities. If an individual had extra money in his or her account, he or she would purchase "prestige" items such as boats, motors, power saws, and the like. My general observations have been that while such items are privately owned, they are generously shared with others. In terms of saving money, Balikci (1963:103) observed that "people did not work in order to become 'rich' and to see a bank account grow…systematic work in order to save money and increase one's standard of life is extremely rare." While the Vuntut Gwitchin have always been concerned about providing for, and being accountable to, future generations, the mechanism of saving money in order to provide such accountability is not a traditional concept to them. By contrast, saving money to meet budgetary expectations and allow for future contingencies *is* typical of a hierarchical form of accountability in mainstream western society.

Schooling

One method through which the government tried to inculcate western culture into First Nations was through residential schools. The education system was one of the cornerstones of the Indian policy of assimilation (Tobias, 1983), and it did reach the Yukon in the first half of the century. Its purpose was to actively rid Native students of the meaning of traditional and familiar customs, beliefs, and other cultural ideologies. It aimed to produce a "well educated Canadian citizen equipped with attitudes and intellectual skills that enable him to function within the larger society" (King, 1967:ix). During the 1930s and 1940s, children from Old Crow were removed from their homes and sent to a residential school in Carcross, in the southern Yukon. Richard King, who was a teacher at the school in the 1960s, observed that removal such as that of the Old

Crow children disrupted relationships within families and the community. He noted that generally, the physical distance took away the opportunity for children to know their families very well, and it took away opportunities for children to learn about traditional customs and ideologies from their parents and elders (King, 1967). Also, all schooling was done in English, and children were punished for speaking their own language.

A school was established in Old Crow in 1950, and at that time, children in the higher grades were transferred to a school in Inuvik (Kassi, 1987). These schools, too, were run by English speaking teachers and continued to undermine passing on of the culture to some degree. Children going to Inuvik were physically removed from the opportunity to go out and help in traditional land-based hunting and trapping pursuits. To enable attendance at the local school, families moved into the community on a year-round basis, inhibiting their ability to go out in pursuit of subsistence activities (Balikci, 1963). Acheson (1977) observed that the existence of a much larger permanent communal group than previously meant that interdependence across the entire community was much more difficult. While strong ties and accountabilities within families continued, there were now numerous different family groupings living within one community, and they did not all have such strong ties with each other. Inter-family "politics" began to creep into the picture, as I discuss below.

Loss of language, loss of identity

Gradually, through the loss of the language among the youth, the increased individualism, and the lessened need and opportunity for traditional pursuits in the eyes of the community, activities associated with traditional cultural identity of the Vuntut

Gwitchin declined. A resolution at the General Assembly in 2004 stated that, "the Gwitchin language is the foundation of our culture and our identity" (VGFN, 2004). The resolution went on to single out the loss of the common traditional language as a significant factor in the loss of Gwitchin identity. Today the majority of citizens, apart from elders, speak very few words of the Gwich'in language: there were only two people that were identified to me in the community, other than elders, as being fluent in Gwich'in. As I discuss in Chapter 10, the General Assembly resolution calls for Chief and Council to encourage use of the language at home, and the VGFN telephone is now answered in both languages (VGFN, 2004).

In the 1980s and 1990s then, to the extent that a Vuntut Gwitchin sense of accountability was intertwined with identity, indigenous forms of accountability were also eroded. Oral tradition and mutual interdependence, which had formed cornerstones of the social accountability typical of traditional Vuntut Gwitchin lifestyle, as described in Chapter 5, declined. There was less need to go out on the land, cash in hand, and less feeling of mutual accountability with other members of the community. People in Old Crow, as in other Yukon First Nations, turned to alcohol, and during the 1960s, alcohol began to take its toll on the community (Kassi, 1987). Unemployment was very high and violence increased. People had become dependent on government payments that they assumed would always be forthcoming, but at the same time, those payments allowed citizens to lead a lifestyle of apathy and idleness. Cruikshank (1975) identified a similar pattern in the southern Yukon as a vicious cycle.

Ann Acheson (1977) argues that the structure of the community also changed. She notes that since their arrival in Old Crow, agents of the federal government controlled the selection of teachers, nurses, police, and ministers, and the way in which they carried out their activities. The structure of the First Nation became one of specialization and compartmentalization of behaviours and activities. Acheson observes that spiritual activities, political activities, education and medical treatment, for example, are officially carried out by completely separate entities in Old Crow now: the Church, Chief and Council, schoolteachers, the nurse. Before government influence took hold, the functions were interconnected through the process of maintaining a balance across all things. Spiritual and educational activities, for example, occurred simultaneously in the course of the subsistence life of living with the land and its resources; decision-making was made through mutual cooperation among people within groups (Acheson, 1977). With the separation of activities, Acheson observes that interconnections became less obvious, and social distance grew. Interactions among people started to be associated with separate activities. Thus, certain activities and certain individual relationships took on more importance than others. Maintaining a balance became much more difficult.

During the 1970s, an awareness began to grow among the Vuntut Gwitchin that their new lifestyle contained serious problems with which they had to deal (Kassi, 1987). By the early 1990s a prohibition against alcohol was instituted by community resolution, and it is still in effect. Several people told me that while there is still a substance abuse problem within the community, in their view it is a fraction of what it used to be. With fewer opportunities to drink and more free time, men have turned more to follow traditional pursuits, and there has been an increased effort to organize community events and recreation programs.

The community came together in the 1970s to testify at an inquiry into a proposal to run a gas pipeline through their traditional territory. Berger (1988:62), who conducted the inquiry, explained, "virtually everyone, man and woman, young and old, spoke and they spoke with one voice", in opposition to the pipeline. In fact, eighty-one individuals from the village of two-hundred-and-eighty testified. There was clearly a common, underlying vision and mutual understanding of the issue at hand. The people showed a united accountability to their land and their culture (Berger, 1988).

First Nation organization

Another aspect of community life that has changed considerably since the 1920s is in the area of leadership and political organization. Erosion of both the role of various traditional types of leaders and the interdependence of individuals within communities began with the fur trade and missionary activity, as mentioned earlier. The federal government system of band organization had an even greater impact. The Indian Act of 1876 had legislated that band membership be designated by the Minister and that a system of elected officials be introduced whenever the superintendent of Indian Affairs "thought a band was ready for it" (Tobias, 1983:46). In Old Crow, the first elected Chief and Council were instated in 1920. However, as mentioned in Chapter 5, there was no Indian agent resident in the territory after 1933, and the Chief and Council in Old Crow had little interaction with DIA.

Until the 1950s the community had continued to lead a lifestyle of fur-trading and subsistence. At that time, the RCMP constable became the Indian agent in the village. His role went from simply recording game statistics and ensuring the safety of hunters and trappers to making most of the decisions for the community. Indian Affairs passed their information through him. He was also charged with distributing government relief payments, supervising projects initiated by Indian Affairs, and making payments related to those projects (Balikci, 1963:72). There was no delineation even in more recent Indian Acts of Chief and Council's fiduciary duties, responsibilities, or accountability mechanisms, or even a definition of the relationship between Council and the Band membership. By the 1960s in Old Crow, the constable was making decisions concerning financial allocations, social programs, housing, education, and more. Chief and Council were deemed by the federal government to be the authoritative decision-making body, but in fact it was white officials and advisors who actually ran the formal aspects of the legal Band for many years. By the late 1960s in Old Crow, one anthropologist living in the area observed that there were "literally no community-level concerns ...that are not in some way touched by the White world" (Acheson, 1977:193).

Practically speaking, Chief and Council were generally ill-equipped to perform most of the administrative tasks involved in running the band organization. One Vuntut Gwitchin citizen said to me about Chief and Council prior to self-governance, "how would they know anything, they had no experience". They were simply local citizens who won a popular vote. Another Gwitchin speaker told a researcher that in the 1960s and 1970s, "we had no respect for our Chief and Council, they were no longer our leaders, they were just people walking around with briefcases trying to become white people" (cited in Sauve, 1997:66).

The situation did not change in VGFN until the late 1990s, after self-governance had come into effect. A consultant who acted as Band manager for VGFN in the mid

1990s told me that he, as acting finance director at that time, prepared budgets, for example, with "little input from Chief and Council…mainly because they didn't understand the process." He indicated that the budget was not used for decision-making by Chief and Council for the same reason. Nor did it represent a mechanism of accountability within VGFN. Rather, it was used as a basis for funding calculation by DIA. The funding process was such that DIA would initially withhold 10 to 15% of the budget, and at the end of the year it would compare reported expenditures to the budgeted amounts. According to the former manager, if there was a significant discrepancy, it was dealt with by the government either keeping the holdback or supplementing deficits with further funds. The ensuing year's budget, according to my observations of systems in other First Nations in the 1980s and the Old Crow manager's observations in the early 1990s, was adjusted to reflect the prior year's actual. While the mechanism of comparison to budget was in place, it was conducted by DIA, and there were no significant ramifications to the Band for variances. Thus, budgets were virtually non-functional as an accountability tool. Accountability within the First Nation was nevertheless equated with financial accountability to the federal government through the form of audited financial statements.

Problems with elected system of government

One of the problems with the elective system of government in First Nation communities such as the Vuntut Gwitchin is that family allegiances and alliances that traditionally formed the basis of the most significant accountability relationships continue to prevail. Election results are often extremely close, as families are set against families.

Typically, the elected winner remains accountable first and foremost to his or her own family, and only secondarily to the entire community. A common complaint that I have heard in communities is that the family of the elected official becomes the "haves" and other families are the "have-nots", at least until the next election. Nepotism and favouritism have been cited as the cause of much of the perceived or real "corruption" reported within many First Nations across the country. Inquiries such as that of the Samson Cree Nation (1998) exemplify this. But it is not a surprising consequence of the coming together into one community of a number of different family groupings, each of which has historically been mutually interdependent and accountable within itself. VGFN has exhibited such divisiveness; even in the past two elections, results show that the Chief won by two and five votes respectively (VGFN, 2004c). Since VGFN has settled land claims and become self-governing, many aspects of the First Nation organization have begun to change, however.

Self-government

The Vuntut Gwitchin First Nation Self-Government Agreement (VGFNSA) was signed in 1993 and ratified in 1995. It is an agreement among VGFN, the Government of Canada, and the Government of the Yukon which gives VGFN exclusive legislative power over all management and administration of VGFN affairs, programs, and services (VGFNSA, 1993:15). Separate departments were set up by VGFN in the 1990s for housing, education, natural resources, and social services. The structure is hierarchical, with Councillors being Directors of the portfolios. A system of controls and accountability procedures consistent with those of the federal government were put into place by a new Finance Director brought in from Whitehorse: checks and balances, rules and procedures for payment authorizations, and the like.

A Constitution was written pursuant to the VGFNSA which, among other things, divides the powers of the VGFN government into four branches: the Chief and Council, the General Assembly, the Elders Council, and the Tribal Court. While resolutions are passed by the General Assembly, Chief and Council still carry out most of the day-to-day decisions, many in consultation with outside experts. The mandates of Chief and Council are significant compared to what they were prior to self-governance:

> - The Chief and Council shall have and may exercise all the legal capacity, rights powers and privileges of the Vuntut Gwitchin First Nation as a legal entity and in accordance with the Constitution, may authorize the doing of such things as it may deem conducive to the exercise of such rights, powers, and privileges in the best interest of the Vuntut Gwitchin First Nation.
>
> - The Chief and Council may enact such laws as it deems conducive to the general welfare and good government of the Vuntut Gwitchin First Nation. All laws enacted by the Chief and Council shall be consistent with the objects in the Constitution and the policy and guidelines established from time to time by the General Assembly. The Chief and Council shall establish, by law, after not less than 30 days written notice in advance, a general procedure for the enactment of laws. (VGFN, 2004a)

Outside expertise

Even though it is now legally self-governing, the First Nation is still an entity created in the image of the federal government, effectively analogous to another department. The implied assumption is that the structures and systems therein are meaningful and effective in the First Nation context. But while the First Nation became "self-governing" overnight, and immediately responsible and accountable for its own money, there was not a corresponding overnight change in the expertise within the community. It is not surprising that the First Nation has relied heavily on independent non-Aboriginal advisers to learn about organizational structures and systems and to obtain advise on investment decisions, among many other things.

During the course of my field work I met and spoke with six different consultants to VGFN, all of whom are trained in mainstream institutions and work largely in non-Aboriginal contexts. In my observation, the influence of those outside consultants has only served to further instil the western, hierarchical sense of accountability in the First Nation. My discussions with them indicate that financial, hierarchical accountability are their main consideration. One VGFN Director told me of a seminar that an outsider gave to the First Nation administration on "accountability". The Director subsequently placed some notes on the wall regarding accountability that included "responsibility", "taking ownership" and "reporting". The seminar was clearly based on an ideology of individualism and hierarchical structure.

Chief and Council indicated to me that they are anxious to comply with the accountability requirements of DIA in order to provide what they see as legitimacy to their citizens, as well as to outside agencies. It is the hierarchical form of accountability that they are mainly coming to associate with in terms of the First Nation organization. Yet I would argue that neither Chief and Council nor local citizens have wholly embraced financial reports and hierarchical forms of accountability as the most appropriate for the community. There is presently a variety of overlapping manifestations of hierarchical, spiritual, and social forms of accountability at play within the First Nation. I leave a detailed discussion of these until Chapter 9. Suffice now to say that there is an inconsistency between the practices espoused within the new form of government and the practical manifestations and understandings within the First Nation.

Resource management

The VGFN Final Agreement (VGFNFA), relating to settlement of land claims was also signed in 1993 and ratified in 1995. It has brought a new light to the area of resource management for the First Nation. Under the terms of the agreement, Vuntut National Park, the Fishing Branch Ecological Reserve and the Old Crow Special Management Areas were established (VGFNFA, 1993:10.3.2.1;10.3.2.2;10.3.2.3). The three areas and the remainder of Vuntut Gwitchin traditional territory are subject to separate planning programs, each of which is in the form of a partnership between VGFN and one or more of Parks Canada, Yukon Territorial Government or the Canadian Wildlife Service. Management agreements were established for each area on the basis of considerable input from the community, and elders in particular: numerous meetings and open forums were held in Old Crow at which many elders presented their traditional knowledge and opinions (North Yukon Fish and Wildlife Management Plan, 2003). There is ongoing participation in all the agreements through a Renewable Resource Council of which, in accordance with the terms of the VGFNFA, at least one half of the members are VGFN nominees (VGFNFA, 1993:16.6.2). The Council has been responsible, for example, for sending out a community questionnaire that is designed on the basis of "household interviews and a public meeting" that it conducted and organized (NYFWMP, 2003:1).

While there is considerable input into the planning process from the community, ultimate responsibility and authority over most aspects of resource management still rests with the territorial and federal governments. In the Vuntut National Park Draft Management Plan, for example, "Parks Canada is responsible for matters related to planning, development and management associated with the Park and the protection of Vuntut Gwitchin rights in the Park" (Parks Canada, 2002:8). VGFN's role is to administer their own citizens' activities within the area. There is an internal accountability within VGFN which, as I discuss in Chapter 9, is mainly carried out through socializing forms.

Unintended consequences

After World War II the federal government exercised control from a distance over Yukon First Nations, intending to assimilate them into the dominant society through imposition of new forms of local government organizations, financial and administrative systems, and through the indoctrination of children. Typical of colonial policy, the initial intent was not only to maintain economic and political control over people and the land, but also to dominate and subjugate their ideological practices and beliefs (Prasad, 2003). While federal Indian policy has changed over the years, and VGFN has been self-governing since 1995, a residual of those colonial practices and policies within the community still exists. As Neu & Heincke (2004) suggest happens with the imposition of colonialism, there were unintentional consequences.

The distribution of social assistance and other federal monies to the people of Old Crow created a dependency on the government that carried with it no apparent reciprocal accountability towards the funding agency. A guaranteed cash income decreased the necessity to hunt and trap and it decreased the mutual interdependence that typifies a subsistence lifestyle (Balikci, 1963). The federal government systems reduced the need for traditional ideologies of accountability by undermining traditional leadership roles and decision-making processes. Compartmentalization of activities and systems within the community created social distance and decreased the need for mutual accountability. At the same time, residential schools prohibited children from understanding their own identity and ideological heritage. Thus, while traditional ideologies of accountability were minimized, for most people no replacement model was introduced. The financial accountability expected by the federal government was understood – and perhaps not well - only by those few who were dealing directly with federal officials. The rest of the community was left with a diminished sense of self-identity or accountability.

As Aboriginal awareness and empowerment increase, and as the relationship between the federal government and the First Nation evolves, the issue of accountability is becoming more complex and more challenging. Responsibility for programs has been devolved to VGFN, as to other First Nations, and accountability at the local community level has become more important. Under the present system, there is increasingly a dual responsibility on the part of Chief and Council. They are required to meet the terms and objectives of the funding agencies such as the federal government, and at the same time, to meet the needs and objectives of the community and to carry out the directives of the General Assembly. The two levels of accountability have become integrally connected, in that the accountability of activities and decisions required by the federal government are ultimately the result of processes of accountability at the local level. However, at the local level, "accountability" is a confusing concept. The hierarchical forms of accountability that have been introduced have not been fully embraced, but there seems to be little opportunity for recognition of "socializing" or even "spiritual" forms.

There is a strong movement in the community now to regain cultural identity, values and traditions that are perceived to have been lost due to the influence of the federal government. These include recovery of the Gwich'in language and a renewed accountability to the land, to future generations, and to each other. The next two chapters highlight misunderstandings in expectations of accountability between federal government representatives and local VGFN members, and indicate the extent of cultural ideologies of yesteryear that still exist in the minds of all participants.

Chapter 8: Attitudes, actions and thoughts of today – federal and territorial governments

As I have described in previous chapters, ideologies of accountability of the Department of Indian Affairs/Yukon Territorial Government historically differed in values and priorities from those of the Vuntut Gwitchin. In both spheres, there is now a degree of recognition of difference in the two cultures, and there has been a certain amount of cross-over of practices and systems. But still, the integrity of ideologies at the local level, both within the larger governments and in the First Nation community, has to some degree been sustained.

In this chapter I look at current attitudes and perspectives within the DIA both in Whitehorse and in Ottawa, with regard to "accountability" and cross-cultural understanding; that is, understanding of the "other". In Chapter 9, I look at corresponding attitudes and perspectives of VGFN citizens. Much of the work in both chapters is based on interviews, conversations and interactions with various individuals, who spoke with me frankly. Because of the sensitivity of First Nation/ government relations, I have chosen not to identify participants, to protect existing and future relationships and personal reputations. The exception is direct quotations from publicly broadcast video recordings or published documents.

Lack of accountability

Government representatives consistently spoke about Yukon First Nations in a collective sense. Two basic themes emerged: 1) the importance of financial, hierarchical forms of accountability, as I have outlined them in chapter 2, and 2) the lack of capacity and education of First Nations as a reason for their lack of "accountability" as defined by the federal government. As one manager said:

> typically First Nations are becoming more accountable....agreeing to completing reports, sending them in on a timely basis......it's also subject to how well educated and aware the specific people are in the various programs where they are reporting.

He added that First Nations are usually willing to participate in the reporting process but lack the "degree of understanding of the importance of the required information or how to do it".

This manager equates accountability with completing reports and submitting them on time, exemplifying what I have described as hierarchical accountability. There is a moral dimension to his sense of accountability, encompassed by the social statistics that comprise a large part of the reports. Accounts of education attendance, number of individuals attending social programs, employment statistics, for example, represent accountability relating to the social issues and needs of the First Nations. DIA intends to use statistics to assess the "improvement" in social as well as economic conditions both within the First Nations from year to year and across First Nations nationally (DIAND, 1997). Such comparisons are not particularly helpful to the First Nations themselves. The forms are completed, but VGFN representatives tell me that they "barely look at them". When the DIA manager notes that First Nations are "agreeing" to complete the forms, he is implying that, in his view, they see the reports as a legitimate form of "accountability". However, as I noted earlier, the First Nations have been instructed that if they do not complete the forms in a timely manner, some funding sources will be cut off. The reporting process thus still amounts to enforced compliance with federal government requirements. It is a form of hierarchical accountability that requires the expectations of the "superior" government to be met. Even the "moral dimension" of accountability is addressed through hierarchical mechanisms.

In lamenting the lack of education among First Nations, the DIA manager is really lamenting the lack of education in DIA's ways of reporting. His comment that First Nations "do not understand the degree of importance" of the information really means that they do not understand the degree of importance to him and his department. He does not consider that either the reports or the reporting process may *lack* importance or relevance for First Nations themselves. Indeed, as I discuss in the next chapter, such is the case. It is such persistent blinkers on the part of DIA representatives that precipitated Auditor-General Sheila Fraser's remarks (Chapter 4) that reporting requirements must be overhauled so as to be more meaningful to First Nations and to better serve their needs. Fraser first made the comments in 2002, and she reiterated them in a public meeting in Whitehorse in August 2004, a very public acknowledgement of the cultural differences in meaning. Yet, there has been no apparent change at the local DIA level: as of fall 2004, according to one DIA representative, the existing reporting systems are still treated as if they are necessary and sufficient.

Local DIA

An individual involved in renegotiation of a First Nation Financial Transfer Agreement (FTA) told me of the disparity that he perceives between local and Ottawa DIA representatives. There are presently two separate sets of negotiations taking place, one with local officials relating to the agreement itself; the second with Ottawa representatives, relating to an implementation plan and actual funding terms for the agreement. The individual indicated that he felt local DIA negotiators were "very supportive" of First Nations and their requests in the negotiations, but that negotiators from DIA in Ottawa have "the old DIA attitude of being very closed, not open to new things". They have a set amount in mind and are not actually "negotiating". In his view the attitude and the "uncooperative" directives come "right from the top…the Prime Minister's office down". At a more general level, a local DIA employee said basically the same thing: federal policies and procedures are usually "driven from the top down…voted by Parliament and the Treasury Board." The employee said that First Nations are "trying to fit into those policies but wellness[8], for example, needs to be addressed but is not provided for". She indicated that there is not a lot of autonomy at the local DIA level.

A First Nation employee of DIA said that it is her observation that there is presently a significant residual "DIA attitude" at the local level. She goes so far as to consider it to be "racist", in that she feels First Nations individuals are not given equal opportunities for advancement within the Department. She concurred that the attitude comes from the top down - that is, from Ottawa down - and that it is more noticeable when individuals from "outside" come into positions of power within the federal organization. Her view is that individuals coming from Ottawa are much less in touch with First Nation issues, particularly local issues. I raised her concerns with several non-Native individuals who work with DIA. While they did not share the view that racism exists, they did agree that directives come from Ottawa and are equated with an "old" attitude of domination, control and distance.

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[8] Community wellness was identified by both DIA representatives and VGFN members as the top priority within the First Nation. I discuss this further in Chapter 10.

Audits

Another DIA manager noted that audited financial statements represent the main "source" of accountability for First Nations both to the government and to their own citizens. However, later in the conversation, she allowed that there is generally no tool of accountability to the citizens at this point: the auditor's report "tells them nothing". (This perception was echoed by a number of Vuntut Gwitchin citizens, as I will discuss in the next Chapter.) A Chartered Accountant who performs some of the First Nations audits in the Yukon told me, in casual conversation, that in his view the purpose of the audited financial statements of self-governing First Nations is really simply to ensure that monies transferred by the government have been deposited and that transactions are recorded correctly. In his view, there is "no accountability" within the First Nation itself. He indicated in subsequent conversation that for him, as may be expected of western accountants, "accountability" embodies the ideology of hierarchical authority and controls, represented by efficiency and effectiveness in the use of money. For him, accountability comprises controls, and monitoring thereof, expenditure authorization and payments, appropriateness of expenditures relative to local government policies and constitutions, and the like. The audit represents verification of the authenticity and appropriateness of transactions. But the auditor indicated that the kinds of controls and procedures that would provide what he would call adequate "accountability" are not in place in the organizational structure and systems of the First Nation. Having said that, there must be some form of accountability at play, because the financial statements of VGFN have been given a "clean" audit opinion for a number of years. As I discuss in the next chapter, it is simply not of a strictly hierarchical form that would satisfy the auditor's understanding and expectation.

Value for money

From the perspective of several DIA managers that I spoke with, budgeting is seen as an important tool of accountability for self-governing First Nations. But those participants felt that budgets are presently not being used effectively in that First Nations "are not getting the best bang for their buck". In essence, the individuals equate accountability with value for money; with efficient and effective spending. This topic was raised a number of times by other federal and territorial government representatives, often in the context of examples. For instance, I heard stories of First Nation delegates travelling first class on airplanes and staying in first class hotels while government representatives attending the same meetings travelled economy and stayed in less expensive hotels. The individuals relating the events did not think that there was malicious intent or even dishonesty involved; rather, with all the money at hand, they said, First Nations are "like kids", and spend it as they see fit at the moment. One person equated the lack of efficient spending and accountability related thereto with the practice from traditional hunter-gatherer and fur-trading days described in Chapter 5, of not keeping surpluses of supplies and not saving cash. Another individual said that he felt it is a "vestige" of the DIA model described in Chapter 6, in which an accountability of monies received was not required of First Nations by the federal government.

Other anecdotal comments made by government representatives who had worked on committees with First Nations were that financial accountability is an area that is "completely foreign" to them, that monetary issues are something that many First Nations people are not comfortable with, and that many Native people do not make a connection between amounts spent and the items on which they were spent. All of these comments exemplify a continuation of the stereotyping that existed in the 1800s (Chapter 4) of Indians being child-like and inferior. Today, they are childlike, as if to say, "they don't mean to spend money unwisely, they are just so naïve and child-like that they do", and inferior, in the presumption that because the speakers think that money has been spent unwisely, it must have been, and the First Nations do not have the sophistication to realize it.

Difference in perceptions

There are several important issues that accompany the stereotyping attitude. As discussed in Chapter 7, budgeting has always been done by non-Native managers, so the amounts in the budget may be unrelated to the real needs and priorities of the First Nation. The budget has not been used by the First Nation other than as a required report for funding arrangements, so in federal officials' terms, it is not being used effectively. This leads to the second issue, that the perception of what "getting value for money" represents to non-Native government officials may be ideologically very different from that of many VGFN members.

The main difference in perception of value for money relates to differences in priorities, or at least, differences in understandings of priorities. The view of all of the government representatives that I talked to is an economic view, as described by Shearer (2002). It relates only to the use or exchange value of particular target objects and gives no credence to spiritual, cultural or other sources of value. For example, one DIA manager mentioned that a particular First Nation has made a decision to maintain the "cultural integrity" of its housing units; that is, to maintain the traditional one room log structures. To do so, each one must be renovated, a project that will cost far more than building completely new houses would. Given that there is only a fixed amount of money available for housing capital costs, the government official argued that the extra costs of renovating would not be an "efficient" use of money in his eyes. But to the First Nation in this case, as I discuss in Chapter 9, spending money in this way *is*, to them, value for money. To many elders and other Vuntut Gwitchin citizens, for example, value is represented by their heritage, and wealth comes from the land and their culture (Kassi & Moses, 2003; Gregg, 2003; Sydney et al, 1977). The DIA representative that I spoke with acknowledged that First Nations value systems are different but indicated that he did not really understand it.

Similarly, VGFN spends money on travelling around and lobbying United States senators to preserve the Porcupine Caribou herd. Citizens of VGFN regard caribou as part of their lives, part of their culture, spiritually as well as from a subsistence point of view, and pride in the heritage of which caribou are a central part means that maintaining the herd is a top priority (Gregg, 2003). The herd is in danger because the United States government is planning a large oil well project in the million and a half acre area in northeast Alaska that serves as the animals' calving grounds. One federal participant said to me that some would suggest the monies could be "better spent" elsewhere than travelling around the country to lobby. But the Vuntut Gwitchin have a spiritual connection and accountability to the land, the resources, their heritage and to the caribou; to them, this funding choice makes sense.

The importance of the land and the caribou represents the value system that Chwastiak (1999) envisions in her plea to invoke accountability processes that ensure an appreciation of natural resources and all that they hold outside of economic potential. While most DIA representatives acknowledge the importance of such resources to the First Nation, they continue to exemplify the self-interested economic subjects described by Shearer (2002). They have not yet infused their own understanding with the moral dimension of considering the values and needs of the "others".

I note some irony in the DIA managers' comments regarding "value for money" and "monies well spent", given that they represent the very government that is perpetually plagued by charges and reports from the Auditor-General of misuse of funds and lack of accountability in their own sense of the term. However, all of the DIA participants talked as if the perceived inefficiency on the part of First Nations is neither standard nor acceptable behaviour.

Accountability in self-government

One DIA manager noted that "accountability" has created a challenge to self-governing First Nations in that systems were initially set up by the federal government on a "not-for-profit" basis. Cost reductions to provide greater profits, for example, were not necessary. She says that now First Nations must get into the "mindset" of being in a business, and people must be accountable for their time and their productivity. She also notes that citizens themselves are moving away from being "entirely dependent" on DIA.

She says that when First Nations first became self-governing, citizens would phone and complain to her about not getting housing, for example. They felt that if they were not happy with the local First Nation government, DIA should step in to help them. The manager's response was to go to Chief and Council meetings and become part of the decision-making process. In practice, as I discuss in the next chapter, this is an ideal, but not very practical, solution in the context of VGFN today.

This manager acknowledges that First Nations are becoming more aware that “accountability” is an important issue in today’s world. She "constantly" receives calls from First Nations asking for help in preparing budgets and setting up financial systems. However, her only frame of reference is the government model. Given the lack of practical benefits of the government-modelled budgets to First Nations, to date her help to them in this regard would seem to be a case of protracting the ineffectual. It seems that the lead may have to come from the First Nations if things are to change. Indeed, VGFN has now asked the private consultant with whom I am associated for assistance in incorporating some more "traditional" values into their systems (Chapter 10).

Still the old DIA

Even today, then, the primary mechanism of accountability considered by many DIA and non-Native individuals who work with First Nations in the Yukon takes the form of hierarchical authorities and controls and formal reports. While current Auditor-General Sheila Fraser has acknowledged that the formal reporting requirements of DIA are inappropriate, at the local level those same reports continue to comprise the core of the Department's accountability requirements. It is one thing for DIA to require such reports for its own sense of accountability, since that is what it understands. But the Department also imposes such requirements on First Nations as a way to deal with the internal affairs of those Nations. The expectation about what the "other" should do is very much a projection of the Department's own ideologies and processes. My interviews suggest that it reflects a poor understanding of the values and priorities of First Nations. In the next chapter I describe what forms of accountability exist at the local VGFN level, what the term means to Vuntut Gwitchin citizens, and what forms of accountability they envision for their First Nation.

Chapter 9: Attitudes, actions, and thoughts of today - The Vuntut Gwitchin

In the last chapter, I discussed the views of a number of federal and territorial government representatives as to what appropriate processes of accountability entail in relation to First Nations. In this chapter I identify forms of accountability at play within VGFN that I observed in my visits, and as described by Vuntut Gwitchin citizens to me personally, to another researcher, and in two documentary videos about the First Nation. I also discuss comments and suggestions made by VGFN citizens about forms of accountability that are meaningful to them and that they would like to see in place.

Overarching spiritual accountability

The cultural heritage of the Vuntut Gwitchin people forms the basis for a continuing form of accountability within the First Nation. A responsibility to that heritage is regularly acknowledged both informally and formally, as demonstrated in a General Assembly report:

> We believe that every Gwitchin person is responsible to all other Gwitchin for the survival of our culture and the values and traditions through which our people survive. Through our ancestral guidance we shall teach, live and protect our Gwitchin way. (VGFN, 2001:24)

While there is a social form of accountability among the people to each other, it is secondary to an overarching spiritual form of accountability as defined in Chapter 2: an accountability to the higher principals of cultural survival and interconnections with the land. As Chief Joe Linklater said in the locally directed video *Imprints of Our Ancestors* (Kassi & Moses, 2003), "we drink the water, we live off the land, so really, we're part of the land". Other citizens made similar comments in the video, filmed at ancestral sites in the Old Crow area: Peter Lord said that out on the land "you feel good, eat food, sleep good and enjoy life. Out here no worries. Everything is here."; Roger Kaye said that being at an ancestral site is "very spiritual" and makes him feel proud. In his view, coming to the site that elders talk about and thinking about what they said "will help you do things right." The sentiment of such comments is exemplified by the many families who spend time "out on the land" each spring and by the constant general conversation that I heard during my visits, relating to the land and its importance to the people and the culture. The former Chief's comment, quoted in chapter 5, that even if there were no muskrat at all for furs, people would still go to Crow Flats every spring to trap muskrat, is consistent with that sentiment.

The First Nation tries to instil the spiritual importance of the land in its youth. The local school has an "elder in residence" and a program of traditional pursuits in which students are taken out to the Crow Flats trapping grounds for a few weeks in the spring. Several elders make the journey with the youth, providing spiritual guidance on how to live with the land and appreciate it, as well as practical guidance as to how to trap, skin and cook muskrat, among other things.

Accountability and resource management

Management of such land-based resources is critical to Vuntut Gwitchin life because of the spiritual value of the land in making people "feel proud" and "do things right" as Roger Kaye says, because of its importance in sustaining the cultural heritage of the Vuntut Gwitchin as described in Chapter 5, and because of the land's provision for the economic needs of the people - food, clothing, and shelter[9]. It reflects an accountability to the Creator, to the land, and to future generations. Underlying that accountability is a complex ideology of interconnected values and priorities: mutual respect and interdependence. It is a form of accountability that Chwastiak (1999) suggests is missing in the self-interested economic world.

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[9] The Chief estimates that on average, even in 2003, each Vuntut Gwitchin family eats about two hundred and fifty meals of caribou per year.

The different approaches of the federal government and VGFN, based on their own underlying value systems, extends to resource management as well as other aspects of Vuntut Gwitchin life. As discussed in Chapter 5, for the Vuntut Gwitchin, "respect" goes beyond the practical notion of simply taking only what resources are needed and using all parts of taken animals: it includes respect for live animals. An example of such respect in the southern Yukon relates to a debate over catch-and-release fishing, which First Nations consider to be disrespectful to the feelings of the fish: playing with it, thereby humiliating it (Nadasdy, 2000:80). While most Euro-Canadian biologists and sports fishermen consider the live release practice to be a way of enhancing the fish population, it does not reflect the "respect" for all living things that continues to prevail in First Nation ideology. Respect in this sense represents a continuing form of accountability to the Creator, whose teachings require that respect.

First Nation resource management takes into account both the abundance of a resource and the individual or group need; there is an accountability to ensure sustained survival for future generations. Clock time and calendar dates served no important purpose in a subsistence lifestyle; hunting, trapping, and fishing activities were organized according to seasonal variations, and other elements of life were dependent on those activities (Nagler, 1975:22). Even today, in looking at patterns of change in particular resources, the process of how needs will be met within the context of prevailing conditions, both in the natural environment and in the needs of the people, is emphasized. For example, the Vuntut Gwitchin have recently observed a decline in the chum salmon population. The people know from their traditional knowledge that if they continue to fish, the supply will be completely depleted. In 2003, VGFN put informal moral sanctions on fishing chum. In 2004, a community survey resulted in "unanimous support that Old Crow should voluntarily not fish Chum salmon in the 2004 fall fishing season" (VGFN, 2004b). The people know where and when the quantity of fish in the river "feels right" and they know that they must be flexible in their approach to the issue, as changing environmental conditions affect it in variable ways and at variable times. Their knowledge encompasses the precept that all things are in constant motion or flux, and must be looked at from a holistic and cyclical viewpoint.

By contrast, the ideology underlying the federal government approach to resource management, described in Chapter 6, reflects the notion that there is an objective, singular form of control that can be imposed upon all things at all times. “Scientific” approaches of non-Aboriginals are typically based on linear descriptions of reality , as exemplified in the study of biological and economic considerations of muskrat harvesting (Chapter 6).

Recently, several Vuntut Gwitchin elders pointed out to Erin Sherry, an anthropologist doing research in Old Crow, that the federal and territorial governments enforce laws, procedures, and accountability mechanisms for resource management that may conflict with their own traditional management practices and with the nature of fluctuating resource patterns (Sherry & VGFN, 1999:212). For example, hunting licenses set limits on the number of each type of game that can be killed and name the specific dates and geographical areas in which they may be hunted. These may be at odds not only with individual subsistence requirements in a particular year, but also with fluctuations in areas of animal migration or with community sanctions on particular hunting or fishing activities. VGFN is aware of the differences between its approach and that of the federal and territorial governments and is encouraging the governments to take certain actions. For example, the 2003 General Assembly passed:

> a strong resolution of support for VGFN Government taking the initiative to encourage Fisheries and Oceans Canada to apply a fishing closure to the fall Chum fishery on the Porcupine river to help rebuild Chum stocks. Further VG Government was encouraged to take the lead in monitoring the closure and if necessary enforce the closure (VGFN, 2003).

Not all VGFN citizens endorse the resource management agreements signed pursuant to the VGFN Self-Government agreement. This was demonstrated in a discussion that took place at the General Assembly that I attended in 2003, regarding rights of non-Vuntut Gwitchin in one of the areas designated in an agreement as a fishing reserve. It seems that while the Vuntut Gwitchin maintain their spiritual accountability to the land and to future generations, and the various management agreements acknowledge such accountability by providing for input of traditional knowledge, it is the sovereign government of Canada that "owns" the land and its resources and that holds ultimate accountability for its protection and exploitation. Practically speaking, a combination of the forms of accountability prevail in VGFN traditional territory when it comes to resource management.

Accountability mechanisms

"Monitors" and "controls" are mechanisms that I have described as typical of hierarchical forms of accountability. But in the case of VGFN resource management, controls are applied through informal social and non-hierarchical methods. Accountability to the land is "monitored" by traditional knowledge of the level at which subsistence activities can be sustained, informal observation of damage to the environment, and so on. When negative changes are noted, such as the depletion of the supply of chum salmon, a community decision is made to adapt activities in order to remedy the situation. Sanctions for disregarding the "natural laws", those inherent codes of conduct relating to the natural world that are necessary to maintain the balance that makes survival possible, are still informal. For example, in regular VGFN newsletters and again at the General Assembly, a reminder was made for people to use all parts of any caribou they take. No names were mentioned, and there was no reprimand. The concern was expressed as an informal ethic to which adherence is expected within the community. Sanctions for breaches of the code of ethics are informal, of a social nature through local gossip; they are not hierarchically imposed by the Chief or other VGFN members.

Chief Joe Linklater said in the documentary *Locked Horns: The Fate of Old Crow*, "we've been governing ourselves for hundreds of years....we've shown that we know how...we've looked after the land very well." (Gregg, 2003). The implication is that stewardship has occurred without formal rules and procedures in the past, and it can continue similarly in the future.

Structural accountability within the community

As described in Chapter 7, the structure of the First Nation has become somewhat specialized in terms of separate functions of doctors, teachers, the church, and so on. In some ways people have become less dependent on each other under the DIA system, as an increased sense of individualism has developed. At the same time, there is now an expectation that money and services will always be provided. Several Vuntut Gwitchin citizens mentioned to me, with some dismay, that young people will not gather wood for elders, for example, unless they are paid for it. Similarly, one citizen lamented the fact that while the commonly cited goal of the community is to promote wellness, some elders expect the local van to take them to various locations in the community rather than walk the short distances. To her, this represents a lack of respect and accountability on the part of the elders to themselves. A number of others commented on the lack of teamwork within both the operations of the First Nation and the community at large, and the need to rejuvenate it. One elder said at the General Assembly that "all we have to do is work closely together. To try to help each other."

In times of need and stress, however, there is still a very strong sense of community identity and pulling together. This was evident to me when on one occasion, a week before I arrived in Old Crow, a community member had gone missing and was presumed drowned. The entire VGFN office was closed for several days in order that all the men could go and search for his body. The women gathered together to support his family and to prepare meals for the searchers. After the body was found, community meals - breakfast, lunch, and dinner - continued for a full week until the funeral. Day to day reciprocity patterns may have changed as the cash economy has become prevalent, but a sense of unconditional sharing seemed to characterize the attitude of the community during its week of grief. It is such a community-wide process of mutual accountability and sharing that several citizens suggested needs to be brought back into the forefront.

Accountability of Chief and Council

The structure of VGFN administration is formally hierarchical. The Chief and four Councillors are each Directors of different departments (housing, natural resources, social services, education, and finance). A number of managers and coordinators, each of whom is in charge of particular programs, report to the Directors. Those managers and coordinators, in turn, have assistants and clerks reporting to them. While the powers of the government are divided among the four branches of Chief and Council, the General Assembly, Elders Council, and Tribal Court, Chief and Council comprise the primary decision-making body. The mandate of Chief and Council, according to the constitution and as described in Chapter 7, is to carry out the directives of the General Assembly. They are thus accountable to the General Assembly and to the citizens to carry out those directives and to make decisions "in the best interests of VGFN" (VGFN, 2004a). At the same time they have a lot of discretionary authority over many day-to-day matters.

Chief and Council are very conscious of the importance of providing an "accounting" to the citizens for their own activities and decisions. Accordingly, they have taken steps towards following the Auditor General's recommendations of providing disclosure, transparency, and redress. They have put out an open invitation to all members of the community to come and talk to any of them at any time about concerns and issues they might have. A VGFN newsletter is produced every two or three months for the community, containing reports from all of the departments and many of the employees of VGFN. Audited VGFN financial statements are posted on the VGFN website for public viewing, and they are presented at the General Assembly along with reports from each Director. To date, such hierarchical forms of accountability have been the only templates available to Chief and Council.

Each mechanism above is excellent in theory, but on a practical level, at this time, not one provides a particularly effective process of accountability for the community. The newsletter is a good summary of land, resource, and program activities and participation. However, it is really effective as an accountability mechanism only if it is reviewed and subject to feedback; that is, if it generates an interactive, socializing process. The invitation to personal feedback has been put forward by Chief and Council; however, practically speaking, it is presently not generally forthcoming. Several citizens mentioned to me that they felt this is because "they [Chief and Council] wouldn't listen anyway".

During my visits to Old Crow, I sensed an underlying view among some citizens that the organizational structure basically is a continuation of the system that was in place when the federal government agents had authority, but with different actors. The Indian agent and DIA previously held power and superiority. Now, Chief and Council seem to be viewed as having taken over that role. The Chief, in particular, is referred to by many as "the Chief" or "Chief", reflecting his special status.

Open debate did not seem to be something people are comfortable with either. A few people spoke up at the General Assembly, but they were almost exclusively citizens who are now living in Whitehorse and are involved in the western world. I spoke with one individual about this, and she expressed frustration with local citizens for not saying much. She said that she had questioned one elder as to why he had not said anything at the General Assembly and his response was that "he lives there" so he was not going to say anything. There is clearly a tension within the community that inhibits open discussion at this point. Compounding the situation is the fact that open criticism is not a traditional way of dealing with disputes, as discussed in Chapter 5. Having said that, judging by reports in newsletters and comments made to me, there has been much more community input in the last year, and a concerted effort to encourage even more. Such open interaction, which enables mutual understandings and mutual decision-making – socializing accountability – is integral to an effective new framework of accountability.

Financial statements

The General Assembly is the main forum intended to disclose the financial affairs of the First Nation to its citizens, and the financial statements are subsequently posted on the website. Both forms of presentation are extremely difficult for citizens to understand. At the General Assembly[10] the auditor reads out the numbers on the statements, line by line. They represent extremely broad categories: wages & benefits, health programs, consultation fees, and so on, as single, lump sum figures. There is no indication of what expenditures exactly are included in the numbers, and there is no assessment made of the value or outcomes of expenditures in terms of budget or of material, social or spiritual benefits received. The format is extremely difficult for anyone to make sense of, let alone people who are not familiar with the language or the relative value of the numbers.

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[10] The presentation of financial statements at the General Assembly was held in camera, thus my comments relate to processes only as reported to me by individuals that were a party to it.

While the practice of disclosure represents a conscious effort to provide accountability on the part of Chief and Council, in its present form it is neither effective nor meaningful in the opinion of a number of citizens with whom I spoke.

One person said to me that lists of large numbers don't tell her anything; they say nothing about the outcomes of programs or the status of "wellness" in the community. Another person said that what is presented at the General Assembly "doesn't mean anything." Yet another person exemplified the lack of understanding by saying to me of the consultant's fees, "what the heck's that all about?" If that question was asked at the General Assembly, it was apparently not answered clearly. Similarly, in terms of settlement monies from the land claims agreement, several individuals said to me that they "hope they're looking after our money", referring to Chief and Council. But to those individuals, there seems to be no way of knowing.

To the extent that financial reports *are* a useful tool to the First Nation, apart from being a federal requirement, it is important that the words they use are meaningful to First Nation citizens as well as government officials. It is important that they be presented in a language and a manner that gives them meaning to the citizens; that is, in narrative, perhaps oral, terms which reflect outcomes and relate them to expectations of the citizens.

Budgeting process

While budgeting is considered to be an important mechanism of accountability among federal government officials (Chapter 6), it has not held the same significance within VGFN. The present budgeting process is a carry over from pre-self-government days. The Financial Transfer Arrangement (FTA), under which VGFN core funding is provided, was calculated on the basis of the figures in the last pre-self-governing budget.

At least until my visit in 2003, each successive budget at VGFN was based on the previous year's budgets, and it was prepared more or less unilaterally by an outside accountant. Thus, it did not necessarily reflect either current priorities of the First Nation for allocation of funds, or community expectations. It was prepared strictly as a prerequisite to receive funding; not as a mechanism of accountability.

According to the VGFN Finance Director, in 2003 the process was that each program Director provided her with a "wish list" and she tried to accommodate their priorities into the budget. The new budget was based upon the previous year's actual expenditures. As there had been no assessment of the necessity of those expenditures, it was assumed that they should be carried into the current budget. There was no room for adjustments to reflect new priorities or goals; the budgeting process was thus an academic exercise. It could be an extremely valuable tool for allocating funds and controlling expenditures, but only if it is meaningful to the community in terms of evaluating outcomes relative to their priorities and needs. An approach of this nature forms part of the framework of accountability discussed in Chapter 10. Accountability may also be achieved through structural relationships and systems within the First Nation.

Structural accountability

I reviewed the existing structures and systems at VGFN and concurred with the view of the auditor, mentioned previously, that, if taken from the point of view of his frame of reference, formal hierarchical controls and accountability measures fall short of "generally accepted auditing standards". While certain mechanisms of hierarchical accountability are evident, in many circumstances where a mainstream auditor may expect them, they are not visible. As an example, formal approvals of payments are not always documented, or perhaps even provided, and separation of duties is often relaxed as individuals cover tasks for each other. However, the lack of application of such federal government internal standards and control procedures does not necessarily mean that there is "no" accountability as the auditor suggested. Except that the accounts of subsidiary investments and trusts are not included, the audit report has been consistently "unqualified" in recent years, meaning that the financial statements presented are given a clean opinion, without reservation. The lack of disclosure of the investments is clearly a lack of accountability in that area, but that is a political decision of Chief and Council which is beyond the scope of this study. The standard audit opinion that the financial statements are otherwise "fair in all material respects" is an indication that there are controls of some sort at play.

Within each department there are between three and ten or more employees, depending on seasonal construction work. There is no formal procedure for reporting of lower to upper levels in the hierarchy; however, the Directors seem to be very well aware of the goings on within their departments. Individuals working within programs seem to work fairly independently of individuals in other parallel programs, in accordance with the hierarchical structure. This independence is fairly widely viewed as being problematic. A recurring theme at the General Assembly, as well as in my interviews with employees, was the need for sharing and working together both in community activities as well as within the First Nation organization. A number of individuals told me that they felt that the needs of the community would be better served if social programs were more integrated with each other and were initiated more often by community members themselves.

In recent times, in areas such as health and wellness, for example, some programs have been initiated by Health Canada and have apparently been poorly attended. Participants said that they felt that had they been coordinated with other initiatives within the community, they may have been more fruitful. Referring to the idea of coordinating efforts, one elder put it, "the only way to survive is to go back to values of sharing, working together, pride in being Gwitchin." The statement points to the desire for an increased socializing form of accountability, where individuals and departments are more mutually interdependent. In my observation, there is a socializing form at play within the First Nation which occurs simultaneously with, and mediates, a hierarchical form of accountability.

Socializing accountability

Within the First Nation office, I observed a general social awareness of what others are doing and what others are supposed to do, and there is an inherent level of honesty and commitment to "what's right": an underlying code of moral behaviour. For example, payroll time sheets are supposed to be authorized at the supervisor level and the accounting office processes them for payment. Occasionally errors in the time sheets are picked up by the accounting department because the clerks have a broad knowledge of employees involved. In such cases, there is no fuss, the clerk may or may not orally confirm discrepancies with someone in a superior position, and corrected amounts are processed. As there are apparently no complaints, I assume that the process is successful. The formal control procedure of supervisory approval does not necessarily always work, but a socializing procedure is in place that mediates it.

In many instances within VGFN the closeness of the community and the familiarity within the office itself reduces the need for formal structural forms of accountability. In the payroll case, an informal knowledge and communication among individuals within and around the workplace replaces the need for supervisory controls over accuracy of recording time sheets. Without realizing it, it is the existence of such socializing forms of accountability that, in part, allow the auditor to give a clean opinion in his report. It is on the basis of mechanisms of a socializing form of communication and monitoring that the accounts are recorded accurately. However, to the auditor, there is no contemplation of "accountability" other than through compliance with formal hierarchical and financial procedures, hence his comment that there is “no” accountability. Having said that, I did note examples within the First Nation where hierarchical forms of accountability are effectively in use. The housing department provides an example.

Accountability process in the housing department

According to a former Housing Director, in this department employees had a history of not been efficient either with their time or with materials. To the DIA manager, there had been no requirement for such efficiency under the old federal government funding formula. If costs were too high – a budgetary overrun - there were no particular repercussions. There were no sanctions for poor performance or accountability in any form to any "other", whether it be coworkers, one's own conscience, the community for whom the work was being done, or the immediate supervisor who was in charge of the work.

With the institution of self-governance in 1995, the funding well was no longer seemingly bottomless and a new perspective on the concept of efficiency was introduced. Gradually, closer monitoring by the housing supervisor was instituted. He spent more time at work sites keeping employees on task, and he ensured that time sheets were completed and submitted. Inventories of unused materials were logged and used on other projects, where previously they had been fairly loosely stockpiled and depleted without record. The Housing Director noted that efficiency improved noticeably and that the attitude of the employees was one of acceptance. Both costs and construction time declined.

Similarly, according to the Director, the attitude towards funding for housing repairs had previously been one of indifference on the part of both the administration and the people in need of repairs. Repair requests were phoned in and noted on a blackboard. An employee would attend to the repair when he had time. Costs were incurred and bills were paid by the First Nation. Approval was a formality, a rubber stamp after the fact, because it was after the expense had been incurred. There were no real controls or internal checks to monitor the efficiency or the regularity of the expenditures. But at the same time, while individuals may have known each other personally, there was no apparent need for any form of mutual accountability to each other in terms of cutting costs or watching expenditures. As described earlier in relation to the introduction of government relief payments, with a secure source of funding, there was no worry of having to save in order to provide for each other or for future generations. The lack of efficiency and accountability noted by the Director was only ultimately addressed through hierarchical controls and sanctions when self-governance was introduced.

In the absence of a sense of mutual accountability, hierarchical controls represented a mechanism by which immediate change could be achieved. Individuals were required to be accountable for damages and other issues that required maintenance to their houses. In order to be entitled to repairs and maintenance, for example, rent payments must not be in arrears. Previously, many rents were unpaid, but costs of repairs were paid out relatively indiscriminately. Under the new system, instructions to carry out individual repairs are given only after rent status has been checked and cleared.

A system has also been established whereby there are limits to the amount of housing renovation costs the First Nation will pay. Any costs over and above that limit are borne by individuals themselves. The policy is intended, according to the Director, to encourage people to recognize the cost of renovations and to “take ownership” of improvement to their houses. As discussed in connection with Vuntut Gwitchin ideology, ownership was traditionally a communal concept. However, the influence of western ways has changed the meaning in some areas and individual ownership is becoming more important. The Director’s comment implies that taking ownership and being accountable for one's own property reflects a new source from which a sense of pride and self-identity in such individualism is being encouraged.

Accountability as a balance

One Director described her own sense of accountability as a balance of making sure budgets are met and the people's needs are met. Trying to maintain such a balance puts her in a tough situation. On one hand she lives in very close physical and social proximity to others within the community, but on the other hand, she feels she is no longer seen as a peer when she is trying to instil a seemingly restrictive sense of responsibility and accountability upon others. The Director indicated that she finds it extremely stressful trying to wear both hats of peer and at the same time, hierarchical superior. But in areas such as housing, for example, imposed controls and monitoring of costs and expenditures represent a necessary solution.

Roberts' (1991) theory is that as citizens become more involved in the decisions and activities of the First Nation and as there is more face-to-face interaction on such matters, trust and respect will be fostered, and a more socializing form of accountability will emerge. This is consistent with the suggestion of increased oral communication discussed earlier. And indeed, during my visit to Old Crow in fall 2004, many people commented on the significant increase in community participation in meetings and programs both within the community and within the First Nation organization. In the case of housing, community forums have been held, and housing budget planning meetings have been scheduled for the new year. Through the process of seeking and including more community input, a more socializing form of accountability will emerge and the housing Director's level of hierarchical responsibility will be reduced.

In my discussions with VGFN citizens, a range of thoughts and themes emerged of the meaning of the term "accountability" to them.

Citizens' perspectives of accountability

Community wellness

"Community wellness" was the unanimous response among all the people to whom I spoke when asked what the goals and priorities of the First Nation are. And "accountability", in terms of achieving that goal, seemed to represent maintaining a way of life that encourages and supports that wellness. One woman said that every aspect of the First Nation is related to community wellness: better housing provides better health in terms of less crowding and avoiding unhealthy mould, for example in older houses; fitness programs and substance abuse programs improve individual wellness in all regards: physical, mental, spiritual and emotional; community buildings encourage community events which in turn promote the health of the community as a whole, traditional pursuit classes at school contribute to community wellness through maintaining the culture and the relationship among citizens of all ages; and so on.

Maintaining a balance of life – "keeping it good"

Inherent in the maintenance of community wellness is a process of maintaining a balance in life. To many, that process defines "accountability". One young person who is deeply entrenched in the traditional lifestyle, going out on the land with her family for a month or so each spring and partaking of many other traditional pursuits, said that accountability is "just common sense……..keeping it good". This person expressed a huge concern for maintaining the Gwitchin culture and the heritage of the community and keeping people healthy and free of such problems as substance abuse. A researcher in Old Crow in 1996, M. Sauve, spoke of the Gwitchin concept of "Gwiinzii Giinohkhii" or "talking good" in a way that is similar to the inference of the above participant about "keeping it good". Sauve (1997:viii) describes "talking good" as:

> about communicating that which concerns you in a way that underscores first and foremost relationship, and the 'caring' which binds you to the other. You 'talk good' because you want the other person to benefit from what you have to say and you want them to understand that you care about them. Talking good is a process which acts in concert with respect in that it is a way of helping honour the other's spirit. It is founded on patience and a fundamental respect for the other's self-determination. It manifests in many different contexts.

The description epitomizes a socializing form of accountability whereby a mutual understanding is borne out of mutual respect in a personal relationship. It is not something that the participant in my study could articulate as clearly as Sauve did, but she had a very deep sense of what it entailed. The belief that it is "common sense" indicates that it is also mutually understood; an unwritten code of ethics and behaviour. In a sense, then, it also a spiritual form of accountability.

I received a similar sort of response when I asked some other older ladies, for whom Gwich'in is their first language, what a translation of the term "accountability" would be in Gwich'in. They said they would have to think about it. Later they told me that they just couldn't come up with anything, so I asked how they would describe the notion to Elders in their own words. Their response was, "oh that's not something for Elders." Elders at the General Assembly spoke adamantly about the inherent responsibility for people to work together, to share, and to respect all things. For them, "accountability" is both a lifestyle and an ideology, comprising the totality of the values and behaviours that demonstrate respect, working together, and caring for the land, that "keep it good". And the processes of this ideology of accountability are indeed "just common sense" to them. They are the lifestyle encompassed by the values and beliefs passed down by the Creator. Sanctions for deviating from this lifestyle (as described in Chapter 5) are based on natural occurrences and on informal social protocols.

Mutual interaction and interdependence

Several individuals described accountability as a sort of mutual interaction and interdependence. One person said that in her view, for example, the Chief should go house to house and say, "I am Chief, how do you see me as a Chief, what would you like to see me do or help you with." Similarly, she said that program coordinators should go out and say, "how do you see me as coordinator of this program, what are the things you'd like to see me do." Judging by the rest of her conversation, the participant was not speaking in fiscal terms. For her, the financial statements are "just numbers written down"; she is interested in community welfare and community input as a way to improve community wellness.

Chief and Council have a mandate to carry out the directives of the General Assembly, and the individual above suggests they also have an accountability to ensure that the directives reflect the real goals and needs of the community. At the same time, there is a responsibility on the part of the citizens to ensure that their priorities, goals, and needs are known to Chief and Council. Such interdependence and mutual accountability can only be achieved, as Roberts (1991) points out, through face-to-face interaction and communication, just as the participant suggests. That process will "exact and reinforce a sense of interdependence of self and other; an interdependence that includes both an instrumental and moral dimension" (Roberts, 2001:1551). By asking citizens for input, the Chief and coordinators receive instrumental input and at the same time they are in touch with the moral dimension of the needs and priorities of the people. By providing the Chief and coordinators with input, the citizens exact both an instrumental and moral dimension of accountability from them.

Intergenerational issue

Another individual spoke of accountability as an intergenerational issue: “for me, accountability is about how things were developed, how things came about, what people said [at meetings] for today and for tomorrow”. He spoke particularly about decisions and activities relating to natural resources and the land, "where decisions came from and why". His concern is the passing down of knowledge and values from generation to generation as a process to ensure the maintenance of the balance of life. The objective is similar to that of oral tradition, which I described in Chapter 5. This individual represents another example of the juxtaposition of the two worlds of the federal government and the Vuntut Gwitchin: his focus of accountability is to future generations and to the natural world, but his method of providing it is to keep pages and pages of notes of all the public and private meetings that he has attended. He uses the written word, typical of more formal forms of accountability, in the process of being accountable to his spiritual and social priorities.

A blending of forms

The discussion in this chapter has identified different forms of accountability that presently exist and co-exist within VGFN. In the areas of payroll and housing, these comprise aspects of both hierarchical and socializing forms operating jointly. The areas of financial reports and audits are mainly hierarchical. In the area of the wellness of the community and the maintenance of natural resources, accountability forms are mainly spiritual and social. Thus, there is already a blending of forms of accountability at play within the First Nation. But at the same time, there is a common underlying theme of a desire for more mutual understanding and more "keeping it good".

Garfinkel (1967) and Willmott (1996) suggest that within groups or communities, meanings of what is acceptable conduct and what sanctions exist for unacceptable conduct are very subjective, may be subject to negotiation, and may be completely foreign to non-members. The discussion in this and the last Chapter demonstrate the very different ideological bases of the Vuntut Gwitchin from those of the federal government representatives and how their respective notions of accountability may be incomprehensible to one another.

Conformity to the expectations and standards of the federal government for so many years does not mean that the community's sense of values have necessarily been lost, nor does it necessarily mean that they do not have merit in today's context. There is an acknowledgement within the community, led by the Chief and Elders, that a return to some of the values and traditions of old is necessary in order that the goal of community wellness may be achieved. The concept is consistent with the Royal Commission on Aboriginal Peoples (1996) and with Canadian Aboriginal scholar Taiaiake Alfred's "Indigenous Manifesto" that is, "shaped by concerns, issues, and demands for guidance arising from within Native communities, together with a commitment to searching within indigenous traditions to find answers we need to move forward" (Alfred, 1999:xxiv).

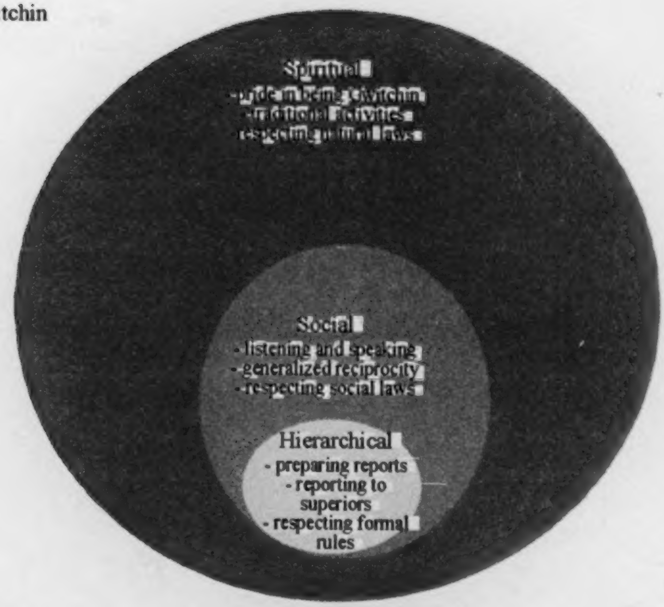
In the next Chapter, I look at an approach to accountability that builds on that manifesto to develop a framework of integrated forms of socializing, spiritual, and hierarchical accountability. I show that they can function together in a manner that brings simultaneous intelligibility to stakeholders of different cultural ideologies.

Chapter 10: A new framework

In this chapter, I build on the discussions of the last two chapters that relate to existing and desirable forms of accountability within VGFN. I present a framework of accountability for the VGFN housing department, specifically, as a template for other departments. I take objectives and goals that have been described to me by VGFN citizens and explain how processes of accountability within each of the three forms - spiritual, socializing, and hierarchical - may be applied to achieve those goals. The housing department framework may be used as a template for other departments, with adjustments for different internal processes and specific objectives.

The figure below represents the interconnections among the spiritual, social, and hierarchical forms of accountability within VGFN and within the federal government. In the Vuntut Gwitchin context, hierarchical and social forms exist within the overarching spiritual form. Accountability to the Gwitchin heritage, to the land and its resources, and to maintaining the culture for future generations are integral to their way of life. Throughout the federal government, the overarching form of accountability is hierarchical. Within that hierarchical form, elements of socializing forms are evident.

Vuntut Gwitchin


Spiritual
- pride in being Gwitchin
- traditional activities
- respecting natural laws
Social
- listening and speaking
- generalized reciprocity
- respecting social laws
Hierarchical
- preparing reports
- reporting to superiors
- respecting formal rules

Federal government

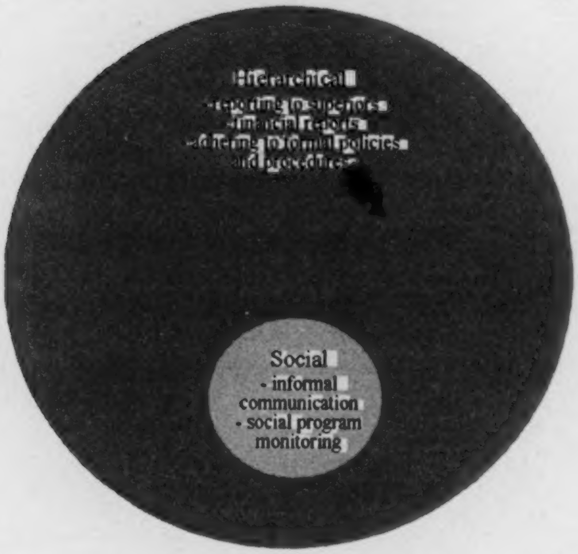

Hierarchical
- reporting to superiors
- financial reports
- adhering to formal policies and procedures
Social
- informal communication
- social program monitoring

Figure 1. Forms of Accountability

Housing Department Framework

Accountability Objectives: based on discussion with the housing Director and several other VGFN members:

a) on an individual level, members should:

- take responsibility for their own repairs and take better care of their houses;
- either reap the benefits or suffer the consequences of not contributing to their own renovation costs (i.e., limited financial support);
- learn to budget their own renovation costs.

b) on a community level, the community should:

- improve efficiency in house construction;
- reduce energy costs of public buildings;
- improve living conditions in individual houses, which will in turn improve health and safety, and thus "wellness".

Processes of accountability:

a) spiritual form: accountability to the higher principals of cultural heritage, the Creator, "keeping it good" for the community

Individuals:

- taking pride in cultural heritage, that is, in the values of working together, sharing, respect for others, and in being part of a healthy community;
- taking pride in the integrity of contributing one's share of costs and labour – adhering to a moral code of behaviour to maintain the well-being of the community through helping provide and enable adequate and safe shelter and community buildings.

Indicators of success:

- individuals contributing to community housing objectives, to be measured through increased participation in housing meetings and reduction of community housing costs;
- individuals acquiring respect from others within the community for contributing and upholding the teachings and values of the Creator, measurable on a subjective, individual, "feel good" basis;

- achieving adequate housing which will provide for increased wellness, both personally and for the community. Adequate housing may be measured through improved housing safety inspections and reduced numbers of individuals/housing unit. Wellness may be measured by reduced abuse treatments, reduced police calls, increased participation in community activities and meetings. Many of these may be indicated through the database system, sample input for which are noted at Appendix D.

Sanctions:

- community disrespect for not taking care of oneself and one's housing, thereby failing an accountability to the Creator and community culture. This may be manifest through informal gossip, for example.

b) *socializing form*: face-to-face interaction among equals with a view to arriving at common understandings of community problems and commonly held solutions to those problems.

Budgeting:

- individuals being involved in community forums such as meetings or surveys to provide input as to community needs and priorities relating to housing and other buildings, including conditions of existing buildings.

This process will assist in allocation of budgets to real community needs and priorities, and will include citizens in developing a mutual understanding of expected outcomes from the use of those funds. Expectations may relate, for example, to particular renovation jobs of individual houses or community buildings: how monies spent on a new treatment centre or fixing mould problems in houses contribute to overall wellness within the community. Community involvement will enhance community understandings of individual responsibilities in terms of housing repairs and maintenance, for example. When such mutual understanding exists, informal sanctions from peer pressure will be more visible and effective.

Operations:

- a concerted effort at "teamwork" at the construction level increases accountability to each other and to the common good of achieving results.

Reporting:

- oral, narrative reports being provided at the end of the period or year, as required, describing the outcomes from expended amounts, and how each relates to the needs and priorities identified in the beginning.

These include relative amounts of repairs and construction costs on individual houses, relative energy costs of various buildings – that is, energy efficiency. They also include a subjective report on the perceived outcomes or benefits from the expenditures. This report may be based on general, social observations, and also on output from hierarchical processes described in part c below. Subjective reports in the bi-monthly newsletter represent ongoing forms of accountability of a social form. Feedback on the perceived adequacy of the outcomes, particularly as they relate to citizens' expectations may be acquired through further public forums or surveys. This feedback is another form of socializing accountability that promotes mutual understanding and decision-making that is in the common interests of the community.

In addition to the need for more narrative commentaries and reports on programs and outcomes, on the level of general expenditures, a suggestion was made that more visibility of activities related to the expenditures would create increased accountability within the community. As an example, it was suggested that architects visiting the village to provide services to the First Nation government should give a talk to school children on the occupation of architecture, and/or to local citizens on the purpose of their visit. Being able to attach something meaningful on a social level to expenditures such as "architect fees", would provide accountability to the citizens and enable more informed input and feedback from them.

Indicators of success of the process, of the adequacy or outcomes, and of the adequacy of expenditure controls:

- through the "contentedness" factor of citizens in terms of the effect of the housing and building status on community wellness. As above, this may be measured by increased participation in community programs and meetings, decreased abuse treatment requirements, and decreased number of incidents involving police;
- through achievement of goals and objectives, as set out at community planning meetings;
- on an individual level through pride in house ownership, personal well-being, and respect from others within the community, indicated on an individual "feel-good" basis.

c) hierarchical form: formal, structured mechanisms associated with accounting information, reports, monitoring processes, and financial controls.

Operations:

- tracking the number of repair calls and related costs by house on database system (see Appendix C for sample input and output);
- tracking costs of repairs and when the budgeted funds are spent construction stops, no matter what stage it is at;
- training construction workers and tracking their work hours and performance;
- tracking energy costs by house;
- tracking health of individuals, particularly in older houses that have been fixed up;
- obtaining approval for all costs prior to expenses being incurred, ensuring that they fall within budget;

- teamwork in preparation of the data as well as presentation of the data spreads out the accountability among peers.

Within the administration, a hierarchical structure still exists in terms of supervisors overseeing construction workers, and the housing Director overseeing the housing manager and construction supervisor. Depending on the relationship among those individuals, the manifest form of accountability may be more socializing than hierarchical in that the accountability among them may be through informal interaction. Also, depending on the individual, it may be that superior roles take on more of a traditional leadership role in terms of being a "guide" with superior skills, rather than an authority figure.

Reporting:

- preparing financial accounting reports of both overall revenue and expenditures and specific individual projects for monthly comparison to budget and expected progress. Terms use to describe accounts will reflect local meanings;
- preparing reports from the database system, such as shown at Appendix C, providing statistics for the basis of evaluation for individuals who may be abusing the system by requesting an inordinate number of minor repairs, for example. Social knowledge of particular mitigating circumstances relating to reports such as the housing report, for example, will be included in the evaluation
- regular oral, narrative reports explaining all of these hierarchically-based reports to the community.

The above framework offers a blend among spiritual, social, and hierarchical forms of accountability. They may vary in relative importance depending on individuals in particular relationships. The overarching accountability rests with the communal spiritual form of pride in a unique cultural heritage and in a healthy community. By ensuring those, an inherent accountability to future generations and to the sustained future of the culture is maintained. Because of certain distance within relationships and because of the financial nature of many aspects of the First Nations affairs, hierarchical forms of accountability are imperative. However, in order that they make sense to local citizens, they must be supplemented and mediated by socializing forms.

The purpose of this study is not only to develop a new framework of accountability for VGFN. It is also to articulate differences in concepts and forms of accountability and create an awareness of the fact that they even exist: establish an awareness of the "other", and "possibilities" for forms of accountability. The intent is two-sided: on one hand, it is to help the federal government realize that there are forms of accountability that are supplementary and complementary to the ones that they envision, and that in some cases, could potentially even replace them; on the other hand, it is to recognize and acknowledge social and spiritual systems of accountability within the First Nation that resonate from their cultural past and are applicable to their situation today. Citizens may respect and adhere to them more readily, and at the same time, make relevant government systems more intelligible to them.

Similar to Laughlin's (1990) findings in the Church of England, there are numerous different relationships within and around VGFN, and each affords different accountability needs and forms. I have identified several major relationships, and, based on some of the suggestions of Vuntut Gwitchin citizens, have identified some general forms of accountability and their manifestations that in present circumstances represent a cultural "fit". During my visits to Old Crow in November, 2004, I learned that many have already been implemented. Implementation of a database system has begun. Meetings have been held to obtain input from citizens as to goals and priorities in housing planning budgets, and housing budgets are being developed on the basis of those goals and priorities rather than previous expenditures. Weekly meetings of Directors and program managers are being held for updates on community input as well as program activity and progress. Individuals indicated to me that coordination of programs across departments has increased, and there has been an increased number of community meetings; there have been more frequent newsletters and better use of them to explain matters relevant to the community[11]. I have discussed the accountability framework informally with some citizens, and I look forward to formally discussing them with Chief and Council and interested citizens. I have maintained my relationship with the community as well as with the consultant and hope to continue working with them in the direction of adjusting and applying this framework according to their needs and wishes.

My hope is that the approach of the framework is something that other First Nations may find applicable and tailor to their specific relationships and circumstances. It is a matter of recognizing possibilities of accountability forms and applying them in a manner that fits the particular cultural environment that is the key to establishing a framework of accountability that is more meaningful and appropriate to interested or affected parties.

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[11] An example of the use of the newsletter was in its explanation to the community of a new billing procedure for housing rents. Some questions had been raised by individuals, and in the next newsletter, a general explanation was given for the benefit of the community at large.

Chapter 11: Present and future studies

Current study

In this study I have reviewed forms of accountability at various times within the Canadian federal government, which originated from the British imperial system of a hierarchical structure and formal rules and procedures. The government system is based on ideologies of inequality among all things, the basic self-interested nature of humans, and the importance of material wealth and power over others. Accountability processes borne of the imperial system and its underlying ideology are of what has been described as a hierarchical form. They are based on an agency theory model of asymmetrical power and are typically manifest through hierarchical reporting procedures and accounting mechanisms such as numerical reports, budgets, and financial controls and monitoring.

Indian policy in Canada was founded on the belief that Indians could be "civilized" through a process of assimilation. Jurisdiction over "Indians and lands reserved for Indians" was assigned to the federal government by the BNA Act (Constitution Act) of 1867. Subsequent legislation was passed, consolidated in the Indian Act of 1876, based on the theory that by subjugating Indian lifestyle and imposing "rational" structures and systems based on European values and customs on Indian people, "civilization" would be inevitable: European values and systems would be understood and adopted by all.

The Vuntut Gwitchin and other Indian peoples of Canada, had histories and cultures based on different ideologies from those of the British. For the Vuntut Gwitchin, there was equality among all things, and survival depended on a system of mutual respect and interdependence. Accountability was of what has been described as spiritual and socializing forms. It was spiritual in that it was based on an accountability to the "higher principals" of the Creator and a code of conduct embedded within the ideology of equality and respect for all things. It was of a socializing form in that it was based on mutual interdependence and common understandings of values, codes of conduct and reciprocal obligations. Leadership was not an authoritarian position; rather, it represented guidance from an individual with superior skills in a particular area. Decision-making was of a socializing nature in that it involved communal input intended to achieve results for the collective good of the group. While there was a social order, there was no asymmetry of power relations; thus, there was no hierarchical form of accountability.

As the Vuntut Gwitchin came under the influence of the European traders and EuroCanadian agents of the federal government, those traditional spiritual and social forms of accountability were increasingly subordinated. The fur trade reduced some dimensions of communal interdependence through the introduction of individualizing hunting and trapping equipment. Structural patterns and social order changed as subsistence living decreased with changing game requirements by the fur traders and the introduction of new "white man's" commodities. The cash economy and the introduction of government institutions further eroded traditional structural and accountability mechanisms, producing alternate sources of income and separating and compartmentalizing activities within the community. Government financial relief came to be relied upon. New leadership and band organization patterns based on the federal government's hierarchical model were imposed. The federal government administered

VGFN land, monies, and activities. The Vuntut Gwitchin, as other First Nations, became increasingly apathetic to their own traditions and culture. But while their own patterns of accountability lost significance, new forms of federal government accountability did not gain significance to them.

In 1969, the federal government's White Paper proposed to abolish the Indian Act. Yukon First Nations, along with other Canadian First Nations, actively opposed the proposal and a move towards Indian self-determination and self-governance began. Gradually programs were devolved to VGFN and in 1993 a Self-Government Agreement was signed between VGFN and the federal and territorial governments. Because of lack of experience and capacity in the area of administration, Indian agents and then white advisors controlled the affairs of the First Nation over the years, and even today are still heavily relied upon for advice in many areas. Structures and systems within VGFN are founded on a hierarchical model and accountability processes are based on a hierarchical form. However, such processes are not necessarily embraced by the First Nation, and many manifestations of them are not understood by the citizens. Financial statements and audit reports in their present form, for example, have little meaning to most VGFN citizens.

There is congruence

The ultimate objectives of the federal government and First Nation are similar in that the goal of each is to enable the best environment possible for their citizens. The divergence lies in what that environment looks like, how it comes to be that way, and assessment of when it has been attained. These different views reflect the divergent ideologies underlying the cultures. Articulation and assessment of perceptions and choices are only meaningful in the terms of the local culture. As Garfinkel (1967) says of accountability practices, they only render themselves observable and reportable in ways that make sense to members of the particular local community or group, depending on their own shared perspectives and values. For example, the fact that allocation of funds to First Nations is based on cultural values and priorities of federal government agents is inconsistent with the notion of "self-governance", and it exemplifies the principal-agent model focus on economic value and efficiency. It is inconsistent, in many ways, with accountability that is meaningful to the environment in which the First Nation exists.

Meaning of accountability to participants today

Within the federal government, the overarching form of accountability identified by participants with whom I spoke was of a hierarchical nature. They cited financial and other statistical reports, compliance with rules and procedures, and meeting predetermined objectives as examples. However, elements of social accountability do exist within those hierarchical systems. There are informal communications, for example, among individuals both internally and externally with First Nations. There is also an awareness within the federal government of the need to meet First Nation social needs, and an effort is being made to monitor the degree to which those needs are being met through statistical program reports.

To VGFN citizens, accountability takes on a number of different meanings, all revolving around the notion of "keeping it good". It has been variously described to me as: "looking after our money", working together, connecting people through teamwork, connecting programs within the community, passing on a record of decisions and the thoughts behind them (so that future generations may understand their own history and take pride in their heritage), listening to each other in order to establish community priorities and needs, protecting natural resources for future generations, promoting community wellness, and taking ownership of one's own activities and taking pride in them.

Movement towards a new framework

Differences in the two approaches have not gone unnoticed in the public eye. Since the mid-1980s, the federal government, in particular the Auditor-General, has become increasingly cognizant of the disparity between what might be meaningful accountability processes for First Nations and what the government presently expects. At the same time, there have been increasing calls from Vuntut Gwitchin leaders and elders, as well as Aboriginal scholars and leaders across North America, for a return to traditional values and teachings in systems and practices of the community today (Alfred, 1999; Depew, 1994). The scholars and leaders hold that accountability and governance frameworks grounded in traditional principles and values will regenerate a sense of cultural identity. It is not just that the culture may be lost as a result of continuing to subordinate and suppress traditional customs and values. There are potential advantages to the community of reinstituting traditions and values that make financial reports, for example, more meaningful to citizens than the mainstream ways that have been imposed upon them. It will stimulate and foster commitment and support within the community (Depew, 1994). Such community support, it is suggested, will produce more effective and meaningful decisions and solutions: the more participation, the more innovative and enduring processes will be created that are community-appropriate (Stuart, 1999).

Indeed, many communities across North America have observed just such a phenomenon taking place in an Aboriginal justice context, where more people draw on what they term "traditional" values and teachings as the basis of sentencing, rehabilitative, and restitution decisions (Stuart, 1999). Similarly, community economic development initiatives in Aboriginal communities across North America have turned to a community-based approach which is sensitive to local "traditional" cultural forms (Black, 1994; Cornell & Kalt, 1998).

A mix of values and forms

In developing a framework of accountability that is meaningful to citizens of the First Nation while at the same time being acceptable in the eyes of the federal government, the understandings of all parties must be articulated and mutually acknowledged, if not entirely understood. Even from the First Nation point of view the objective is not necessarily to use all traditions or practices of the past, some of which may be as unwanted and inappropriate in today's context as federally imposed systems are. There is a wide variety of histories among the citizens themselves, from elders who lived in the area long before the federal government came to have significant influence on their lives to young people who have grown up with televisions and fast food. The concepts, symbols, and organizational solutions from the past may be different from present issues within the First Nation. Substance abuse, for example, is a relatively "modern" problem in the community, and solutions are correspondingly "modern".

Given the spectrum of western practices and technological advancement, "the past has an uneven importance and value for those in the present" (McDonnell & Depew, 1999:369). But the core values and teachings of sharing, respect, and mutual interdependence that underlie those "traditional" ways have not changed. The issue at hand is how those values may be brought into current systems and structures, and what mix of old and new forms of accountability are most appropriate for the most people today: identifying a constructive balance of different concepts of accountability. As Alfred (1999:29) says:

> It would be unrealistic to imagine that all Native communities are willing and able to jettison the structures in place today for the romantic hope of a return to pre-European life. But it would also be too pessimistic to suggest that there is no room at all for traditional values. Mediating between these extremes, one could argue that most communities would simply be better served by governments founded on those principles drawn from their own cultures that are relevant to the contemporary context.

The Project on Accountability undertaken by the Certified General Accountants Association of Canada (CGA) in conjunction with the Assembly of First Nations (AFN) has addressed accountability needs and potential frameworks relevant to Aboriginal communities. It proposes and supports education and training of Aboriginal people in the areas of finances and management, and it has developed a set of reporting and accounting standards for First Nations (CGA-AFN, 1999). These are commendable, but the approaches and initiatives still place most of their reliance on financial accounts, and are thus still based to a large extent on the values, policies, and systems of the federal government. They do not address the process of accountability that First Nation ideology engenders.

One problem that has arisen among many First Nations is that they assume that concepts of social sanctions and social forms of accountability as they know them extend to the corporate world in which the federal government exists. That is, First Nations project their expectations onto a cultural "other". A number of government representatives told me of situations where First Nations have been duped by opportunistic western consultants who have taken advantage of their trust, saying "they [First Nations] are so trusting". Indeed, it is because of inevitable interactions with the outside world that an accountability structure must represent a blending of forms that include meaningful but practical consideration of both western and traditional First Nation values. In developing the framework of accountability discussed in Chapter 10, I draw on a number of suggestions made to me by VGFN citizens..

A holistic approach

On the operational side of VGFN affairs, some citizens suggested that a more "holistic" approach that relates programs, budgets, and outcomes in an understandable "language" would be more meaningful to the community. The traditional "language" in terms of form of communication among the Vuntut Gwitchin was oral, involving face-to-face interactions. For many today, reading written financial statements is a difficult task. Oral communication, in a form suggested in the accountability framework, would be much more meaningful to them.

It is generally agreed that a holistic approach that includes input from the community as to priorities, needs, programs, even capital projects, is crucial to ensuring that the collective good and the collective will is achieved. As one Vuntut Gwitchin citizen suggested, accountability consists of listening to others and speaking up about issues. It requires an equal accountability on the part of citizens as it does of Chief and Council to contribute. Practically speaking, this would ideally be done through round table or circle meetings, whereby individuals in turn are given the opportunity to speak. However, open dialogue is not particularly forthcoming yet within the community, so in the meantime, it was suggested that surveys and informal small group meetings may be used.

A workable balance

In the present relationship between the federal government and the First Nation government, a hierarchical form of accountability exists in the format of audited financial statements and statistical reports which are submitted by the First Nation. There is also presently a hierarchical structure within the First Nation whereby Chief and Council direct certain affairs and transactions. Managers and support staff perform various functions and ultimately report to Chief and Council as Directors. In other areas, there are social mechanisms in place that at times mediate formal rules and procedures. Several individuals indicated to me that they felt it was up to the Directors to initiate and facilitate interaction across programs. There is an apparent expectation of hierarchical direction and organization of activities that will facilitate a more social form of administration and accountability among peers in different programs: a formalization of the informal, if you will.

In developing a framework of accountability that is more meaningful and practical for VGFN members while also meeting the needs of the federal government, the most important point is to articulate the forms of accountability in effect: the hierarchical forms related to finances and other control processes as well as the social and spiritual forms of trust, mutual understanding, and accountability to higher principals. By providing a framework, such as the one outlined in Chapter 10, at the First Nation level, the hope is that not only will the goals, visions, and priorities of the First Nation citizens' be met and reflected in a language that is meaningful to them, but also, that the federal government will recognize the legitimacy of all those accountability forms within the First Nation; that the government will come to rely on other forms, as opposed to considering only reports and other hierarchical forms that are not meaningful to VGFN citizens.

Future studies

On a practical level, identification and documentation of specific, individual accountability relationships within the general framework presented in Chapter 10 for both the housing department and other departments within the First Nation are the next steps in the process of developing a workable balance of forms of accountability for VGFN. Application of the framework to other First Nations may be pursued through analysis of their own community structures, systems, traditions, values and ideologies.

From a theoretical perspective, other areas of research might follow from the present study. It concentrates on "forms" of accountability in terms of how they may exist and co-exist in different contexts. It does not investigate the influence of language and practices of those different forms of accountability in the formation of self-identity among either the federal government representatives or First Nation citizens. Further investigation of how, on an individual and a cultural level, accountability practices and languages permeate, influence and produce self-identity and self-control, as Foucault suggests, may generate more insight into how the different forms of accountability came to prevail and change within the different contexts (Rabinow, 1984; Nixon, 1997).

Foucault's ideas may be used to investigate the effects of the power relationship between the federal government and First Nations in terms of changing representations of meanings, particularly of accountability and practices related thereto, within the First Nation. To Foucault, "knowledge linked to power not only assumes the authority of 'the truth' but has the power to make itself true" (Hall, 1997:49). This could be used to interpret several aspects of the federal government/First Nation relationship. First , it may be related to the stereotyping of Aboriginal peoples generally; that is, the construction of Aboriginal peoples as "the other" by the federal government. At the same time, the Foucauldian power/knowledge relationship may be drawn upon to investigate the permeation of federal government technologies and forms of accountability into the First Nation. The control sustained by the federal government over time through educational, political, and accountability processes, for example, may have become invisible and, as Comaroff & Comaroff (1991) describe has happened in other colonial contexts, through habit may have come to shape, direct, and even dominate social thought and action to some degree. While I have identified federal government accountability processes that exist within the First Nation context, I leave detailed analysis of the extent to which the values and social thought of the nation-state have become ingrained in Vuntut Gwitchin citizens for another study.

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Appendix A

A summary of fieldwork

In March, 2003, I attended a conference on First Nations accountability in the Yukon. This was basically an information session on an Aboriginal Information Database and Software system that the eight self-governing First Nations are contemplating implementing. The conference afforded me the opportunity to meet community finance directors and other people connected with financial and accountability matters within the communities, including two representatives from Vuntut Gwitchin First Nation (VGFN) of Old Crow. I had a meeting with those two and Norman McIntyre, the Chartered Accountant who has been very involved in helping VGFN with accounting, financial, and other related matters, since they became self-governing. At the meeting we discussed the fact that the database system would serve as a very good start for VGFN in terms of logistical housekeeping and accounting, and that it could produce many reports that would allow them to improve accountability and controls. I suggested that the database is a tool whose value would depend on the output that it generates and the degree to which that output is followed up. I also noted that there are other subjective indicators and processes that could dovetail with such a system and improve accountability. After some discussion and subsequent discussion between Norman and the VGFN Chief, it was agreed that I would go to Old Crow. In conjunction with conducting interviews directly related to my thesis, I would prepare a detailed description of existing systems at VGFN, and from discussion with various individuals within the First Nation, prepare a summary of what they consider to be desirable inputs and outputs that a database system might be able to produce – what accountability mechanisms they thought would be useful, what reports they would like to see and how they would be used, etc. The objective was to develop a prototype system of reporting and accountability that might be used in other First Nations in the Yukon.

I went to Old Crow with Norman and one of his staff for the first week of June. I met with Norman and the Chief and Council on the Monday afternoon of our arrival, and explained what my thesis is about, what I wanted to do in the community, and what I could do for them. It was agreed that this would be useful, but that I needed to complete the VGFN ethics process before I would proceed. This is a slightly more detailed process than the Yukon Government ethics proposal that I had already completed and that had been forwarded to VGFN. They have their own, more stringent, process for two reasons: because of the unique nature of the community and the land surrounding it, it is a very popular target for research projects, and VGFN is very protective of their environment and their culture; the First Nation is involved in a number of sensitive political and economic issues, about which it is concerned that there be no leakage. So I completed the required form and had a brief interview with the Heritage officer who approves the applications. This took three days, in which time I read numerous files, reports, and publications that Norman provided me with, relating to meetings, agreements, and general goings on within VGFN over the past three or four years. At the same time, I was seen to be "around" the community and the office, so people were getting used to who I was. On Wednesday, Norman and his staff member left, and I started to make appointments to meet with the various Directors. This was not as simple as it may seem, but I was patient and did manage to meet with each of the three Councillors (who are also Department Directors) before I left on Friday afternoon. These were relatively informal interviews that lasted between forty-five minutes and just over an hour. I took notes at each meeting, and when I had finished, I went and filled in gaps in my cryptic scribblings and wrote down general comments and observations about the interviews and the interviewees for my own future reference. At the end of each meeting, we agreed that we would think about what we had talked about, and we would meet again when I returned in July. One of the Councillors seemed quite reluctant to meet at first, and when we did meet, he was not overly forthcoming. The other two were much more cooperative and helpful. I learned later that these attitudes were very typical of all three, and in fact, I had done well to get a chance to talk to the first one. During the time that I was not interviewing these people, I was in the finance department office reading, and then writing up and supplementing notes of the interviews. The office is fairly busy with people coming in looking for cheques, asking about accounting matters within their departments, and just coming in for chats with one or other of the three employees who work there. I was able to listen and observe all of these goings on, plus, given my normal interest in "gossip", I did some chatting myself, and was able to learn a fair amount about the general goings on within the community, who is who, how things work in the community and in the office, etcetera.

The finance director, having only been in the community for three months, was learning the ropes herself, and invited me to her house for dinner one night. She is from a small village in Kenya, and recently finished her MBA at UBC. She is extremely laid back and unassuming, and has been accepted into the community very well. I found her insights into community life very interesting and helpful to my understanding of things, and we discussed financial and accountability matters at great length. I left the community feeling like I had been there for weeks, and I looked forward to returning in July.

In mid-July, I returned to Old Crow for another week. There had been two deaths in the community the week before, and an autopsy was being performed in Whitehorse on the second person before he was buried. Thus, the community was in a bit of a lull. Five or six gravediggers were out preparing the grave, a three day job given that the permafrost has to be thawed bit by bit before each level can be dug. The women of the community prepared meals for everyone for the entire week, so for each meal, as many as sixty or seventy people might come and sit on the picnic tables outside the place where the victim's mother lived, and have a community meal. I partook of several of these, which afforded me a great opportunity to get to know people and just sit and listen and observe the nuances of the local culture happening around me. As I had been in the community for a week previously, most people had at least seen me around and knew why I was there, so it seemed quite natural that I should be there. I had dinner with the Finance Director on the nights that I didn't go to the general dinner, and those evenings continued to be very interesting and informative, as they had been on my first visit with her.

On this trip, I met again with two of the Councillors – the Chief was out of town and the other Councillor was very busy and distracted with the funeral preparations so I felt it best to leave him alone. Coincidentally, this was the individual who was more difficult to approach the first time around. I also interviewed five employees of varying qualifications from various departments in the office, two of whom indicated that they were speaking as citizens as much as they were as employees. All of these individuals were chosen on the basis of recommendations from the Finance Director, who felt that they would be able to provide practical and realistic insights into community activities. I have described all the interviewees in Appendix B.

I began to prepare a description of systems, based on input from various employees involved in the various activities. I reviewed my understanding of the systems with them, and I compiled a list of outputs based on Councillors' and employees' comments about what they would like to see in this regard. A summary report of this is at Appendix B. I stayed in the community for five days on this visit. As the village is so small (280 people and physically, most of the buildings are contained in an area of about three square miles), and particularly since I had either attended or walked by the community meals on my way back and forth from the Finance Director's house every day, I felt like I had become quite a known quantity in the community. I had had good opportunities to get to know community intrigue and personalities.

I returned to Old Crow for three days in August, to attend the VGFN General Assembly. This was held at a traditional meeting place, called Tlo-Kut about an hour's boat ride up the Porcupine River from Old Crow. Shuttle river boats took people back and forth from the village site all day long, a ride which in itself provided an opportunity for good visits with others on the boat. I stayed in the "bed and breakfast" building with the VGFN auditor, the manager of an investment company in which some of the VGFN compensation funds are held, and an advisor to that company who did a PhD in 1986 on culture and modernity in a Quebec First Nation. This chap was particularly interested in values and culture within minority and underprivileged groups in Canada, including First Nations. Our normal routine for the three days was to catch a boat up the river in the morning, listen to the goings on at the General Assembly and visit with people there all day and then return home at about 8:30 in the evening. We had meals at Tlo-Kut, and in the evenings, our building seemed to be the meeting place for all of the people from out of town – several other investment consultants were staying in the other building. Old Crow is a dry community, so discussions were over tea, and were generally centered around practical matters relating to Old Crow (ie. it wasn't exactly party time). These evenings were quite invaluable to me, as all of these people had been connected with Old Crow, mainly relating to financial matters, for years, so they were able to provide me with background information on all sorts of historical issues within the community. While these discussions were informal, everyone knew why I was there and what the topic of my thesis is and they were very happy to give me their opinions on accountability as well as all sorts of other matters.

As well as spending many hours talking to these "outsiders" – particularly the auditor, who happens to have articled in the same office that I did, but two years later – I was able to chat with many of the fifty or sixty community members attending the General Assembly. There were a number of elders there, a few of whom spoke at length to the Assembly, and a few who talked to me personally briefly. I took notes as people spoke at the General Assembly, and at various times after I had had private conversations with different people, I would go and write down what they had said. The whole three days was a very enlightening cultural experience and provided my first first-hand insight into the very different perspectives on community issues of outside consultants and the auditor.

In Whitehorse, I conducted three formal interviews and I had numerous informal conversations (at social gatherings) with various other people connected to First Nations in some way or another. After returning to Edmonton I conducted two other interviews by telephone with federal government funding department employees.

My most recent trip to Old Crow was in November, 2004. I went for four days and stayed with the finance Director. I conducted several interviews with individuals in the office and had general discussions with numerous individuals as to changes that had taken place in the year since my previous visit. I also chatted with the Chief at length during the flight up to Old Crow. The finance Director and I attended a community meal that was held in conjunction with a parenting workshop that was being provided to the community. In Whitehorse, I conducted further interviews with two former Band managers and an employee of DIA. Details of all interviewees are noted in Appendix B.

Appendix B

Interviews

Location	Gender	Age	VGFN Citizen	Occupation	Length of interview
Old Crow	M	45	yes	VGFN Councillor/Director of Health &Social services	½ hr
Old Crow	M	50	yes	VGFN Councillor/Director of Land & resources	1½hrs
Old Crow	F	30	yes	VGFN Councillor/Director of Housing	1½hrs
Old Crow	F	55	yes	VGFN Community health representative	¾ hr
Old Crow	F	40	yes	VGFN Community wellness worker	½ hr
Old Crow	F	30	yes	VGFN Enrollment officer	¾ hr
Old Crow	F	30	yes	VGFN Director of training	1 hr
Old Crow	F	40	yes	VGFN Accounts payable clerk	1 hr
Old Crow	F	28	no	VGFN Director of Finance	4 hrs
Whitehorse	F	35	yes	DIA employment officer	3¼ hrs
Whitehorse	M	60	no	member VGFN land-use planning board	2hrs
Whitehorse	M	50	no	YTG Chief land claims negotiator	1½hrs

Whitehorse	M	55	no	former First Nations Band manager	1½hrs
Whitehorse	M	40	no	consultant and former VGFN Finance Director	1hrs
Edmonton (telephone)	M	50	no	DIA manager of capital funding for First Nations	1/2hr
Edmonton (telephone)	F	50	no	DIA manager of general funding for First Nations	1½hrs

informal visits from which I took notes

Old Crow –Tlo Kut	M	75	yes	elder
Old Crow – Tlo-Kut	F	75	yes	elder
Old Crow – Tlo-Kut	F	55	yes	Gwitchin teacher
Old Crow – Tlo-Kut	M	50	no	investment counsellor/broker for VGFN
Old Crow – Tlo-Kut	M	55	no	auditor
Whitehorse	M	60	no	Supreme Court judge
Whitehorse	M	60	no	Federal chief land claims negotiator

Appendix C

Sample Housing Report Month: March 2003

	House #	House condition	Rent arrears	# R&M calls	# R&M projects	$ for projects	Avg. $/ project	# calls YTD
Paying rent								
	ABC	fair	0	4	3	$67.00	$22.33	7
	EFG	fair	0	1	1	$168.00	$168.00	0
Not paying rent								
	xyz	good		2	2	$515.00	$257.50	1
Totals				7	6	$750.00	$447.83	8

From this you could see that perhaps ABC should be taking more responsibility to look after their own affairs rather than phoning numerous times for apparently small problems. Also, perhaps xyz's condition is not really that good and needs to be reassessed.

Example Database Inputs and Red Flags

Inputs

General database fields

- name
- birthdate
- gender
- in VGFN housing - house number
- living in community/out of community
- destination: 0 - child
    1 - in school
    2 - employed out of community
    3 - employed in community
    4 - occupational skills upgrading
    5 - attending post-secondary education
    6 - unemployed
    7 - whereabouts unknown/deceased
- on Social Assistance: 10 - no
    11 - yes, elder
    12 - yes, employable
    13 - yes, unemployable-single parent
    14 - yes, unemployable-disabled

    15 - yes, unemployable-other

Red Flags

Housing database fields (for each building)

- assessment of building conditions
- assessment of washroom conditions
- r & m calls
- r& m costs per call
- utility costs
- reno costs and budgets: labour
    : materials
    : electrical, plumbing, heating, etc.

Red Flags

- changes in status, destination..........eg. If a person has been on SA and becomes employed, their name will be red-flagged in the system so all programs can deal with it accordingly - education, housing, etc. (ensures no double dipping)
- housing costs - eg. flags if a person requires R&M but is in rent arrears